



General Assembly

Amendment

January Session, 2007

LCO No. 9299

SB0143509299SD0

Offered by:

SEN. DAILY, 33rd Dist.

REP. STAPLES, 96th Dist.

To: Senate Bill No. 1435

File No. 623

Cal. No. 505

"AN ACT EXTENDING THE FILING DEADLINE FOR CERTAIN TAX CREDITS."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) Notwithstanding the provisions of
4 section 12-225 of the general statutes, any company located in the town
5 of Trumbull for the income year of 2002, that was otherwise eligible for
6 a tax credit in 2002 pursuant to section 12-217j of the general statutes,
7 except that such company failed to file an amended return within the
8 time period prescribed, shall be regarded as having filed said amended
9 return in a timely manner if such company files said amended return
10 not later than thirty days after the effective date of this section.

11 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
12 subparagraph (B) of subdivision (72) of section 12-81 of the general
13 statutes, any person otherwise eligible for a 2006 grand list exemption
14 pursuant to said subdivision (72) in the town of East Hartford, except
15 that such person failed to file the required exemption application

16 within the time period prescribed, shall be regarded as having filed
17 said application in a timely manner if such person files said application
18 not later than thirty days after the effective date of this section, and
19 pays the late filing fee pursuant to section 12-81k of the general
20 statutes. Upon confirmation of the receipt of such fee and verification
21 of the exemption eligibility of the machinery and equipment included
22 in such application, the assessor shall approve the exemption for such
23 property. If taxes have been paid on the property for which such
24 exemption is approved, the town of East Hartford shall reimburse such
25 person in an amount equal to the amount by which such taxes exceed
26 the taxes payable if the application had been filed in a timely manner.
27 Notwithstanding the provisions of subsection (c) of section 12-94b of
28 the general statutes and section 12-94e of the general statutes, the
29 assessor of the town of East Hartford may submit such approved
30 exemption application to the Secretary of the Office of Policy and
31 Management together with a request for reimbursement of the tax loss
32 resulting from such exemption. Subject to the secretary's review and
33 approval of such exemption, such reimbursement shall be included in
34 the next certification the secretary makes to the Comptroller under the
35 provisions of section 12-94b of the general statutes.

36 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
37 subparagraph (B) of subdivision (72) of section 12-81 of the general
38 statutes, any person otherwise eligible for a 2004 grand list exemption
39 and a 2005 grand list exemption pursuant to said subdivision (72) in
40 the town of Milford, except that such person failed to file the required
41 exemption applications within the time period prescribed, shall be
42 regarded as having filed said applications in a timely manner if such
43 person files said applications not later than thirty days after the
44 effective date of this section and pays the late filing fees pursuant to
45 section 12-81k of the general statutes. Upon confirmation of the receipt
46 of such fees and verification of the exemption eligibility of the
47 machinery and equipment included in such applications, the assessor
48 shall approve the exemptions for such property. If taxes have been
49 paid on the property for which such exemptions are approved, the

50 town of Milford shall reimburse such person in an amount equal to the
51 amount by which such taxes exceed the taxes payable if the
52 applications had been filed in a timely manner. Notwithstanding the
53 provisions of subsection (c) of section 12-94b of the general statutes
54 and section 12-94e of the general statutes, the assessor of the town of
55 Milford may submit such approved exemption applications to the
56 Secretary of the Office of Policy and Management together with a
57 request for reimbursement of the tax loss resulting from such
58 exemptions. Subject to the secretary's review and approval of such
59 exemptions, such reimbursement shall be included in the next
60 certification the secretary makes to the Comptroller under the
61 provisions of section 12-94b of the general statutes.

62 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
63 subparagraph (B) of subdivision (74) of section 12-81 of the general
64 statutes, any person otherwise eligible for a 2005 grand list exemption
65 and a 2006 grand list exemption pursuant to said subdivision (74) in
66 the town of Stafford, except that such person failed to file the required
67 exemption applications within the time period prescribed, shall be
68 regarded as having filed said applications in a timely manner if such
69 person files said applications not later than thirty days after the
70 effective date of this section and pays the late filing fees pursuant to
71 section 12-81k of the general statutes. Upon confirmation of the receipt
72 of such fees and verification of the exemption eligibility of the vehicle
73 included in such applications, the assessor shall approve the
74 exemptions for such property. If taxes have been paid on the property
75 for which such exemptions are approved, the town of Stafford shall
76 reimburse such person in an amount equal to the amount by which
77 such taxes exceed the taxes payable if the applications had been filed in
78 a timely manner. Notwithstanding the provisions of subsection (b) of
79 section 12-94b of the general statutes and section 12-94e of the general
80 statutes, the assessor of the town of Stafford may submit such
81 approved exemption applications to the Secretary of the Office of
82 Policy and Management together with a request for reimbursement of
83 the tax loss resulting from such exemptions. Subject to the secretary's

84 review and approval of such exemptions, such reimbursement shall be
85 included in the next certification the secretary makes to the
86 Comptroller under the provisions of section 12-94b of the general
87 statutes.

88 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
89 subparagraph (B) of subdivision (72) of section 12-81 of the general
90 statutes, any person otherwise eligible for a 2006 grand list exemption
91 pursuant to said subdivision (72) in the town of Chester, except that
92 such person failed to file the required exemption application within
93 the time period prescribed, shall be regarded as having filed said
94 application in a timely manner if such person files said application not
95 later than thirty days after the effective date of this section and pays
96 the late filing fee pursuant to section 12-81k of the general statutes.
97 Upon confirmation of the receipt of such fee and verification of the
98 exemption eligibility of the machinery and equipment included in such
99 application, the assessor shall approve the exemption for such
100 property. If taxes have been paid on the property for which such
101 exemption is approved, the town of Chester shall reimburse such
102 person in an amount equal to the amount by which such taxes exceed
103 the taxes payable if the application had been filed in a timely manner.
104 Notwithstanding the provisions of subsection (c) of section 12-94b of
105 the general statutes and section 12-94e of the general statutes, the
106 assessor of the town of Chester may submit such approved exemption
107 application to the Secretary of the Office of Policy and Management
108 together with a request for reimbursement of the tax loss resulting
109 from such exemption. Subject to the secretary's review and approval of
110 such exemption, such reimbursement shall be included in the next
111 certification the secretary makes to the Comptroller under the
112 provisions of section 12-94b of the general statutes.

113 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
114 subparagraph (C) of subdivision (59) of section 12-81 of the general
115 statutes and subparagraph (C) of subdivision (60) of said section 12-81,
116 any person otherwise eligible for a 2003 grand list exemption and a
117 2004 grand list exemption pursuant to said subdivisions (59) and (60)

118 in the city of Bridgeport, except that such person failed to file the
119 required exemption applications within the time period prescribed,
120 shall be regarded as having filed said applications in a timely manner
121 if such person files said applications not later than thirty days after the
122 effective date of this section and pays the late filing fees pursuant to
123 section 12-81k of the general statutes. Upon confirmation of the receipt
124 of such fees and verification of the exemption eligibility of the real and
125 personal property included in such applications, the assessor shall
126 approve the exemptions for such property. If taxes have been paid on
127 the property for which such exemptions are approved, the city of
128 Bridgeport shall reimburse such person in an amount equal to the
129 amount by which such taxes exceed the taxes payable if the
130 applications had been filed in a timely manner. Notwithstanding the
131 provisions of section 32-9s of the general statutes, the assessor of the
132 city of Bridgeport may submit such approved exemption applications
133 to the Secretary of the Office of Policy and Management together with
134 a request for reimbursement of the tax loss resulting from such
135 exemptions. Subject to the secretary's review and approval of such
136 exemptions, such reimbursement shall be included in the next
137 certification the secretary makes to the Comptroller under the
138 provisions of said section 32-9s.

139 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
140 section 12-89 of the general statutes, any person otherwise eligible for a
141 2005 grand list exemption, pursuant to subdivision (58) of section 12-81
142 of the general statutes, in the city of Norwalk, except that such person
143 failed to file the required exemption application within the time period
144 prescribed, shall be regarded as having filed said application in a
145 timely manner if such person files said application not later than thirty
146 days after the effective date of this section. Upon confirmation of the
147 receipt of such application and verification of the exemption eligibility
148 of the property included in such application, the assessor shall
149 approve the exemption for such property. If taxes have been paid on
150 the property for which such exemption is approved, the city of
151 Norwalk shall reimburse such person in an amount equal to the

152 amount by which such taxes exceed the taxes payable if the application
153 had been filed in a timely manner.

154 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
155 subparagraph (C) of subdivision (59) of section 12-81 of the general
156 statutes and subparagraph (C) of subdivision (60) of said section 12-81,
157 any person otherwise eligible for a 2006 grand list exemption pursuant
158 to said subdivisions (59) and (60) in the city of Norwalk, except that
159 such person failed to file the required exemption application within
160 the time period prescribed, shall be regarded as having filed said
161 application in a timely manner if such person files said application not
162 later than thirty days after the effective date of this section and pays
163 the late filing fee pursuant to section 12-81k of the general statutes.
164 Upon confirmation of the receipt of such fee and verification of the
165 exemption eligibility of the real and personal property included in
166 such application, the assessor shall approve the exemption for such
167 property. If taxes have been paid on the property for which such
168 exemption is approved, the city of Norwalk shall reimburse such
169 person in an amount equal to the amount by which such taxes exceed
170 the taxes payable if the application had been filed in a timely manner.
171 Notwithstanding the provisions of section 32-9s of the general statutes,
172 the assessor of the city of Norwalk may submit such approved
173 exemption application to the Secretary of the Office of Policy and
174 Management together with a request for reimbursement of the tax loss
175 resulting from such exemption. Subject to the secretary's review and
176 approval of such exemption, such reimbursement shall be included in
177 the next certification the secretary makes to the Comptroller under the
178 provisions of said section 32-9s.

179 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
180 subparagraph (B) of subdivision (72) of section 12-81 of the general
181 statutes, any person otherwise eligible for a 1999 grand list exemption
182 pursuant to said subdivision (72) in the town of South Windsor, except
183 that such person failed to file the required exemption application
184 within the time period prescribed, shall be regarded as having filed
185 said application in a timely manner if such person files said application

186 not later than thirty days after the effective date of this section, and
187 pays the late filing fee pursuant to section 12-81k of the general
188 statutes. Upon confirmation of the receipt of such fee and verification
189 of the exemption eligibility of the machinery and equipment included
190 in such application, the assessor shall approve the exemption for such
191 property. If taxes have been paid on the property for which such
192 exemption is approved, the town of South Windsor shall reimburse
193 such person in an amount equal to the amount by which such taxes
194 exceed the taxes payable if the application had been filed in a timely
195 manner. Notwithstanding the provisions of subsection (c) of section
196 12-94b of the general statutes and section 12-94e of the general statutes,
197 the assessor of the town of South Windsor may submit such approved
198 exemption application to the Secretary of the Office of Policy and
199 Management together with a request for reimbursement of the tax loss
200 resulting from such exemption. Subject to the secretary's review and
201 approval of such exemption, such reimbursement shall be included in
202 the next certification the secretary makes to the Comptroller under the
203 provisions of section 12-94b of the general statutes.

204 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of 12-
205 541 of the general statutes, no tax shall be imposed upon any person
206 making any admission charge at the Connecticut Convention Center in
207 the city of Hartford on June 9, 2007, or June 10, 2007.

208 Sec. 11. (*Effective from passage*) Notwithstanding the provisions of
209 section 7-7 of the general statutes, that the items on the call of a town
210 meeting be submitted to the persons qualified to vote in such meeting
211 not less than seven nor more than fourteen days thereafter, the vote
212 cast by the voters of the town of Clinton at the referendum held on
213 February 28, 2007, relating to the approval of an appropriation of six
214 million three hundred seventy-two thousand five hundred dollars for
215 various infrastructure improvements and the authorization of the
216 issuance of bonds to defray said appropriation, otherwise valid except
217 that the referendum vote was held twenty-one days after the item was
218 discussed at a town meeting, is hereby validated. All acts, votes and
219 proceedings of the officers and officials of the town of Clinton

220 pertaining to or taken in reliance on said referendum are validated and
221 effective as of the date so taken.

222 Sec. 12. (*Effective from passage*) Notwithstanding the provisions of
223 subparagraph (B) of subdivision (74) of section 12-81 of the general
224 statutes, any person otherwise eligible for a 2003 grand list exemption
225 and a 2004 grand list exemption pursuant to said subdivision (74) in
226 the town of Stafford, except that such person failed to file the required
227 exemption applications within the time period prescribed, shall be
228 regarded as having filed said applications in a timely manner if such
229 person files said applications not later than thirty days after the
230 effective date of this section and pays the late filing fees pursuant to
231 section 12-81k of the general statutes. Upon confirmation of the receipt
232 of such fees and verification of the exemption eligibility of the vehicle
233 included in such applications, the assessor shall approve the
234 exemptions for such property. If taxes have been paid on the property
235 for which such exemptions are approved, the town of Stafford shall
236 reimburse such person in an amount equal to the amount by which
237 such taxes exceed the taxes payable if the applications had been filed in
238 a timely manner. Notwithstanding the provisions of subsection (b) of
239 section 12-94b of the general statutes and section 12-94e of the general
240 statutes, the assessor of the town of Stafford may submit such
241 approved exemption applications to the Secretary of the Office of
242 Policy and Management together with a request for reimbursement of
243 the tax loss resulting from such exemptions. Subject to the secretary's
244 review and approval of such exemptions, such reimbursement shall be
245 included in the next certification the secretary makes to the
246 Comptroller under the provisions of section 12-94b of the general
247 statutes.

248 Sec. 13. (*Effective from passage*) Notwithstanding the provisions of
249 subparagraph (C) of subdivision (59) of section 12-81 of the general
250 statutes and subparagraph (C) of subdivision (60) of said section 12-81,
251 any person otherwise eligible for a 2005 grand list exemption pursuant
252 to said subdivisions (59) and (60) in the town of East Hartford, except
253 that such person failed to file the required exemption application

254 within the time period prescribed, shall be regarded as having filed
255 said application in a timely manner if such person files said application
256 not later than thirty days after the effective date of this section and
257 pays the late filing fee pursuant to section 12-81k of the general
258 statutes. Upon confirmation of the receipt of such fee and verification
259 of the exemption eligibility of the real and personal property included
260 in such application, the assessor shall approve the exemption for such
261 property. If taxes have been paid on the property for which such
262 exemption is approved, the town of East Hartford shall reimburse such
263 person in an amount equal to the amount by which such taxes exceed
264 the taxes payable if the application had been filed in a timely manner.
265 Notwithstanding the provisions of section 32-9s of the general statutes,
266 the assessor of the town of East Hartford may submit such approved
267 exemption application to the Secretary of the Office of Policy and
268 Management together with a request for reimbursement of the tax loss
269 resulting from such exemption. Subject to the secretary's review and
270 approval of such exemption, such reimbursement shall be included in
271 the next certification the secretary makes to the Comptroller under the
272 provisions of said section 32-9s.

273 Sec. 14. (*Effective from passage*) Notwithstanding the provisions of
274 subparagraph (C) of subdivision (59) of section 12-81 of the general
275 statutes and subparagraph (C) of subdivision (60) of said section 12-81,
276 any person otherwise eligible for a 2005 grand list exemption pursuant
277 to said subdivisions (59) and (60) in the city of Bridgeport, except that
278 such person failed to file the required exemption application within
279 the time period prescribed, shall be regarded as having filed said
280 application in a timely manner if such person files said application not
281 later than thirty days after the effective date of this section and pays
282 the late filing fee pursuant to section 12-81k of the general statutes.
283 Upon confirmation of the receipt of such fee and verification of the
284 exemption eligibility of the real and personal property included in
285 such application, the assessor shall approve the exemption for such
286 property. If taxes have been paid on the property for which such
287 exemption is approved, the city of Bridgeport shall reimburse such

288 person in an amount equal to the amount by which such taxes exceed
289 the taxes payable if the application had been filed in a timely manner.
290 Notwithstanding the provisions of section 32-9s of the general statutes,
291 the assessor of the city of Bridgeport may submit such approved
292 exemption application to the Secretary of the Office of Policy and
293 Management together with a request for reimbursement of the tax loss
294 resulting from such exemption. Subject to the secretary's review and
295 approval of such exemption, such reimbursement shall be included in
296 the next certification the secretary makes to the Comptroller under the
297 provisions of said section 32-9s.

298 Sec. 15. Subsection (a) of section 12-459 of the general statutes is
299 repealed and the following is substituted in lieu thereof (*Effective July*
300 *1, 2007, and applicable to claims for refund filed on or after that date*):

301 (a) The payment of the tax provided for by section 12-458 shall be
302 subject to refund as provided herein when such fuel has been sold for
303 use of any of the following: (1) Any person, other than one engaged in
304 the business of farming, when such fuel is used other than in motor
305 vehicles licensed or required to be licensed to operate upon the public
306 highways of this state, except that no tax paid on fuel which is taken
307 out of this state in a fuel tank connected with the engine of a motor
308 vehicle and which is consumed without this state shall be refunded; (2)
309 any person engaged in the business of farming, when such fuel is used
310 other than in motor vehicles licensed or required to be licensed to
311 operate upon the public highways of this state or such fuel is used in
312 motor vehicles registered exclusively for farming purposes, except that
313 no tax paid on fuel which is taken out of this state in a fuel tank
314 connected with the engine of a motor vehicle and which is consumed
315 without this state shall be refunded; (3) the United States; (4) a
316 Connecticut motor bus company, as defined in subsection (e) of section
317 12-455a, engaged in the business of carrying passengers for hire in this
318 state in common carrier motor vehicles, or any person, association or
319 corporation engaged in the business of operating taxicabs in this state
320 pursuant to a certificate under chapter 244a, when such fuel is used in
321 such common carrier motor vehicle or taxicab on roads in this state,

322 except that with respect to such fuel used in a taxicab only fifty per
323 cent of the tax paid on any purchase of fuel applicable to mileage on
324 any roads in this state shall be refunded; (5) any person, association or
325 corporation engaged in the business of operating a motor vehicle in
326 livery service pursuant to a permit issued under chapter 244b, or a
327 motor bus over highways within this state and between points within
328 and without this state pursuant to a permit issued under chapter 244,
329 when such fuel is used in such motor bus on roads in this state for the
330 exclusive purpose of transporting passengers for hire to or from
331 airport facilities, except that with respect to any such motor vehicle in
332 livery service pursuant to a permit issued under chapter 244b only fifty
333 per cent of the tax paid on any purchase of fuel applicable to mileage
334 on any roads in this state shall be refunded; (6) this state or a
335 municipality of this state, when such fuel is used in vehicles owned
336 and operated, or leased and operated, by this state or municipality for
337 governmental purposes; (7) any school bus, as defined in section 14-
338 275; (8) a hospital, when such fuel is used in an ambulance owned by
339 such hospital; (9) a nonprofit civic organization approved by the
340 commissioner, when such fuel is used in an ambulance owned by such
341 organization; (10) a transit district formed under chapter 103a or any
342 special act, when such fuel is used in vehicles owned and operated, or
343 leased and operated, by such transit district for the purposes of such
344 transit district; (11) a corporation or an employee of a corporation or of
345 the United States, this state or a municipality of this state, when such
346 fuel is used in a high-occupancy commuter vehicle on roads in this
347 state, which vehicle is owned or leased by such corporation or such
348 employee, seats at least ten but not more than fifteen passengers and
349 has a minimum average daily passenger usage of nine persons to and
350 from work, for the purpose of transporting such passengers to and
351 from work daily; (12) a person, corporation or association operating a
352 motor vehicle in livery service which is registered in accordance with
353 the provisions of section 13b-83, when such fuel is used in such motor
354 vehicle in livery service on roads in this state; [and] (13) a federally
355 funded nutrition program approved by the commissioner, when such
356 fuel is used in a delivery vehicle on roads in this state for the exclusive

357 purpose of delivering meals to senior citizens; and (14) a company,
 358 when such fuel has been used and consumed exclusively for hauling
 359 waste for the Connecticut Resource Recovery Authority's Mid-
 360 Connecticut Project."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>from passage</i>	New section
Sec. 12	<i>from passage</i>	New section
Sec. 13	<i>from passage</i>	New section
Sec. 14	<i>from passage</i>	New section
Sec. 15	<i>July 1, 2007, and applicable to claims for refund filed on or after that date</i>	12-459(a)