



General Assembly

Amendment

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LCO No. 8309

SB0126608309HRO

Offered by:

REP. CAFERO, 142nd Dist.

REP. KLARIDES, 114th Dist.

REP. HAMZY, 78th Dist.

To: Subst. Senate Bill No. 1266

File No. 184

Cal. No. 418

**"AN ACT CONCERNING DEPARTMENT OF ECONOMIC AND
COMMUNITY DEVELOPMENT REPORTING REQUIREMENTS."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2007*) The Commissioners of
4 Economic and Community Development and Revenue Services shall
5 conduct an economic impact study regarding the number of and
6 economic rationale for businesses and residents that have moved out
7 of state. The study shall include, but not be limited to, the impact of
8 high or rising gasoline prices, the impact of the income tax, the impact
9 of corporation business taxes, the impact of the state's sales and use
10 tax, including the impact of the exemptions to the sales and use tax,
11 and the impact of the estate tax. Said commissioners shall report their
12 findings to the joint standing committees of the General Assembly
13 having cognizance of matters relating to commerce, environment and
14 finance, revenue and bonding not later than July 1, 2008.

15 Sec. 502. Subsection (a) of section 12-458 of the general statutes is
16 repealed and the following is substituted in lieu thereof (*Effective from*
17 *passage*):

18 (a) (1) Each distributor shall, on or before the twenty-fifth day of
19 each month, render a return to the commissioner. Each return shall be
20 signed by the person required to file the return or by his authorized
21 agent but need not be verified by oath. Any return required to be filed
22 by a corporation shall be signed by an officer of such corporation or his
23 authorized agent. Such return shall state the number of gallons of fuel
24 sold or used by him during the preceding calendar month, on forms to
25 be furnished by the commissioner, and shall contain such further
26 information as the commissioner shall prescribe. The commissioner
27 may make public the number of gallons of fuel sold or used by the
28 distributor, as contained in such report, notwithstanding the
29 provisions of section 12-15 or any other section. For purposes of this
30 section, fuel sold shall include but not be limited to the transfer of fuel
31 by a distributor into a receptacle from which fuel is supplied or
32 intended to be supplied to other than such distributor's motor vehicles.

33 (2) On said date and coincident with the filing of such return each
34 distributor shall pay to the commissioner for the account of the
35 purchaser or consumer a tax (A) on each gallon of such fuels sold or
36 used in this state during the preceding calendar month of twenty-six
37 cents on and after January 1, 1992, twenty-eight cents on and after
38 January 1, 1993, twenty-nine cents on and after July 1, 1993, thirty cents
39 on and after January 1, 1994, thirty-one cents on and after July 1, 1994,
40 thirty-two cents on and after January 1, 1995, thirty-three cents on and
41 after July 1, 1995, thirty-four cents on and after October 1, 1995, thirty-
42 five cents on and after January 1, 1996, thirty-six cents on and after
43 April 1, 1996, thirty-seven cents on and after July 1, 1996, thirty-eight
44 cents on and after October 1, 1996, thirty-nine cents on and after
45 January 1, 1997, thirty-six cents on and after July 1, 1997, thirty-two
46 cents on and after July 1, 1998, and twenty-five cents on and after July
47 1, 2000; and (B) in lieu of said taxes, each distributor shall pay a tax on
48 each gallon of gasohol, as defined in section 14-1, sold or used in this

49 state during such preceding calendar month, of twenty-five cents on
50 and after January 1, 1992, twenty-seven cents on and after January 1,
51 1993, twenty-eight cents on and after July 1, 1993, twenty-nine cents on
52 and after January 1, 1994, thirty cents on and after July 1, 1994, thirty-
53 one cents on and after January 1, 1995, thirty-two cents on and after
54 July 1, 1995, thirty-three cents on and after October 1, 1995, thirty-four
55 cents on and after January 1, 1996, thirty-five cents on and after April
56 1, 1996, thirty-six cents on and after July 1, 1996, thirty-seven cents on
57 and after October 1, 1996, thirty-eight cents on and after January 1,
58 1997, thirty-five cents on and after July 1, 1997, thirty-one cents on and
59 after July 1, 1998, and twenty-four cents on and after July 1, 2000, and
60 twenty-five cents on and after July 1, 2004; and (C) in lieu of such rate,
61 on each gallon of diesel fuel, propane or natural gas sold or used in
62 this state during such preceding calendar month, of eighteen cents on
63 and after September 1, 1991, and twenty-six cents on and after August
64 1, 2002.

65 (3) Said tax shall not be payable on such fuel as may have been (A)
66 sold to the United States, (B) sold to a municipality of this state, (i) for
67 use by any contractor performing a service for such municipality in
68 accordance with a contract, provided such fuel is used by such
69 contractor exclusively for the purposes of and in accordance with such
70 contract, or (ii) for use exclusively in a school bus, as defined in section
71 14-275, (C) sold to a municipality of this state, a transit district of this
72 state, or this state, at other than a retail outlet, for governmental
73 purposes and for use in vehicles owned and operated, or leased and
74 operated by such municipality, such transit district or this state, (D)
75 sold to a person licensed as a distributor in this state under section 12-
76 456, (E) transferred from storage within this state to some point
77 without this state, (F) sold to the holder of a permit issued under
78 section 12-458a for sale or use without this state, (G) sold to the holder
79 of a permit issued under subdivision (63) of section 12-412, provided
80 (i) such fuel is not used in motor vehicles registered or required to be
81 registered to operate upon the public highways of this state, unless
82 such fuel is used in motor vehicles registered exclusively for farming

83 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in
84 which such person keeps fuel for personal and farm use, and (iii) a
85 statement, prescribed as to form by the Commissioner of Revenue
86 Services and bearing notice to the effect that false statements made
87 under this section are punishable, that such fuel is used exclusively for
88 farming purposes, is submitted by such person to the distributor, (H)
89 sold exclusively to furnish power for an industrial plant in the actual
90 fabrication of finished products to be sold, or for the fishing industry,
91 (I) sold exclusively for heating purposes, (J) sold exclusively to furnish
92 gas, water, steam or electricity, if delivered to consumers through
93 mains, lines or pipes, (K) sold to the owner or operator of an aircraft, as
94 defined in section 15-34, exclusively for aviation purposes, provided (i)
95 for purposes of this subdivision, "aviation purposes" means for the
96 purpose of powering an aircraft or an aircraft engine, (ii) such fuel is
97 delivered, upon such sale, to a tank in which fuel is kept exclusively
98 for aviation purposes, and (iii) a statement, prescribed as to form by
99 the Commissioner of Revenue Services and bearing notice to the effect
100 that false statements made under this section are punishable, that such
101 fuel is used exclusively for aviation purposes, is submitted by such
102 person to the distributor, (L) sold to a dealer who is licensed under
103 section 12-462 and whose place of business is located upon an
104 established airport within this state, [or] (M) diesel fuel sold
105 exclusively for use in portable power system generators that are larger
106 than one hundred fifty kilowatts, or (N) sold during the period
107 beginning on the effective date of this section, and ending Tuesday,
108 September 4, 2007, at 12:01 a.m.

109 (4) Each distributor, when making a taxable sale, shall furnish to the
110 purchaser an invoice showing the quantities of fuel sold, the
111 classification thereof under the provisions of this chapter and the
112 amount of tax to be paid by the distributor for the account of the
113 purchaser or consumer.

114 (5) If any distributor fails to pay the amount of tax reported to be
115 due on its report within the time specified under the provisions of this
116 section, there shall be imposed a penalty equal to ten per cent of such

117 amount due and unpaid, or fifty dollars, whichever is greater. The tax
118 shall bear interest at the rate of one per cent per month or fraction
119 thereof from the due date of the tax until the date of payment.

120 (6) If no return has been filed within three months after the time
121 specified under the provisions of this chapter, the commissioner may
122 make such return at any time thereafter, according to the best
123 information obtainable and the form prescribed. There shall be added
124 to the tax imposed upon the basis of such return an amount equal to
125 ten per cent of such tax, or fifty dollars, whichever is greater. The tax
126 shall bear interest at the rate of one per cent per month or fraction
127 thereof from the due date of such tax to the date of payment.

128 (7) Subject to the provisions of section 12-3a, the commissioner may
129 waive all or part of the penalties provided under this chapter when it
130 is proven to his satisfaction that the failure to pay any tax was due to
131 reasonable cause and was not intentional or due to neglect.

132 (8) A distributor who is exclusively making sales of fuel on which
133 the tax imposed by this chapter is not payable may be permitted, as
134 specified in regulations adopted in accordance with the provisions of
135 chapter 54, to file reports less frequently than monthly but not less
136 frequently than annually if the commissioner determines that
137 enforcement of this section would not be adversely affected by less
138 frequent filings. Distributors permitted to file such reports shall
139 maintain records that shall detail (A) the persons from whom the fuel
140 was purchased, (B) the persons to whom, the quantities in which and
141 the dates on which such fuel was sold, and (C) any other information
142 deemed necessary by the commissioner.

143 Sec. 503. (NEW) (*Effective from passage*) During the period specified
144 in subparagraph (N) of subdivision (3) of subsection (a) of section 12-
145 458 of the general statutes, as amended by this act, upon the reduction
146 in the tax required by subsection (a) of section 12-458 of the general
147 statutes, as amended by this act, each distributor, as defined in section
148 12-455a of the general statutes, shall reduce the per-gallon price of

149 gasoline or other product intended for use in the propelling of motor
150 vehicles using combustion type engines sold in this state by such
151 distributor to any retail dealer, as defined in section 14-318 of the
152 general statutes, in an amount equal to the amount of the reduction in
153 such tax that is imposed on each gallon of such gasoline or other
154 product.

155 Sec. 504. Section 14-332 of the general statutes is repealed and the
156 following is substituted in lieu thereof (*Effective from passage*):

157 (a) The commissioner may adopt regulations, in accordance with
158 chapter 54, governing the administration of all statutes relating to
159 gasoline or any other product intended as a fuel for motor vehicles or
160 internal combustion engines or relating to the sale of such gasoline or
161 such other product, except as provided in subsection (b) of this section.

162 (b) The commissioner, in consultation with the Secretary of the
163 Office of Policy and Management, shall adopt emergency regulations,
164 in accordance with chapter 54, to establish a program to monitor and
165 enforce compliance with the requirements of subsection (c) of section
166 14-332a, as amended by this act.

167 Sec. 505. Section 14-332a of the general statutes is repealed and the
168 following is substituted in lieu thereof (*Effective from passage*):

169 (a) As used in subsection (b) of this section: (1) "Surcharge" means
170 any charge by a retail dealer to any person for the pumping or sale of
171 gasoline or other product intended for use in the propelling of motor
172 vehicles using combustion type engines which exceeds the amount of
173 the posted retail price displayed on such price signs as may be
174 required by law; and (2) "tie-in-sale" means any sale by a retail dealer
175 of any petroleum product, except gasoline, or of any other product or
176 merchandise or of any service which is made a condition for the
177 purchase of gasoline.

178 (b) Any retail dealer that adds a surcharge to the price of gasoline or
179 other product intended for use in the propelling of motor vehicles

180 using combustion type engines sold by him at retail, or requires a tie-
181 in-sale as a condition of such sale, shall be subject to the penalties
182 provided in section 14-331. Nothing in this subsection shall be
183 construed to prohibit any charge for financing in accordance with
184 sections 36a-675 to 36a-685, inclusive.

185 (c) (1) During the period [commencing on July 1, 1998, and ending
186 on October 1, 1998] specified in subparagraph (N) of subdivision (3) of
187 subsection (a) of section 12-458, as amended by this act, upon the
188 reduction in the tax required by said section, [12-458, that is effective
189 July 1, 1998, and during the period commencing on July 1, 2000, and
190 ending November 1, 2000, upon the reduction in the tax required by
191 said section 12-458, that is effective July 1, 2000,] each retail dealer
192 shall, in accordance with subdivision (2) of this subsection, reduce the
193 per-gallon price of gasoline or other product intended for use in the
194 propelling of motor vehicles using combustion type engines sold by
195 such retail dealer at retail in an amount equal to the amount of the
196 reduction in such tax that is imposed on each gallon of such gasoline
197 or other product. [Such retail dealer shall maintain any such price
198 reduction in effect for a period of not less than one hundred twenty
199 days after such tax reduction.]

200 (2) The price reduction required by subdivision (1) of this subsection
201 shall take effect not later than (A) two days following the effective date
202 of the applicable tax reduction, or (B) the close of business on the
203 business day on which the retail dealer has completed the sale of an
204 amount of such gasoline or other product equal to the total number of
205 gallons of such gasoline or other product in the inventory of the retail
206 dealer at midnight on the effective date of such tax reduction,
207 whichever is later.

208 (3) Any retail dealer that violates this subsection shall be subject to
209 the penalties set forth in section 14-331. A violation of this subsection
210 shall be deemed an unfair or deceptive trade practice under subsection
211 (a) of section 42-110b.

212 (4) The following shall be affirmative defenses to any action or
213 administrative proceeding brought against a retail dealer under section
214 14-331 or chapter 735a for an alleged violation of this subsection: (A)
215 An increase in the wholesale price of such gasoline or other product
216 that occurs after any such tax reduction; (B) an increase in any other
217 tax imposed on such gasoline or other product that occurs after any
218 such tax reduction; or (C) any other bona fide business cost increase
219 incurred by a retail dealer and upon which the retail dealer relied in
220 making the decision to forego the implementation or continuation of
221 any such price reduction in whole or in part.

222 Sec. 506. (NEW) (*Effective from passage*) (a) This section shall be
223 known as and may be cited as the "Petroleum Transparency and
224 Reporting Oversight Law".

225 (b) As used in this section:

226 (1) "Classes of retail trade" means the separate subdivisions of
227 outlets or methods of retail sales of liquid fuels, typically but not
228 always limited to gasoline and diesel for motor vehicles, and includes
229 any:

230 (A) Company-operated station operated pursuant to chapter 250a of
231 the general statutes that is a retail service station owned and operated
232 by a distributor and where retail prices are set by such distributor;

233 (B) Lessee dealer-operated station that is a retail service station
234 owned by a distributor and operated by a qualified gasoline dealer
235 other than a distributor under a franchise; or

236 (C) Owner-operated station that is a retail service station not owned
237 by a distributor and operated by a qualified gasoline dealer;

238 (2) "Office of the Attorney General" means the office of the Attorney
239 General of the state of Connecticut;

240 (3) "Distributor" has the same meaning as provided in section 14-
241 327a of the general statutes;

242 (4) "Energy" means work or heat that is, or may be, produced from
243 any fuel or source whatsoever;

244 (5) "Fuel" means "fuels", as defined in section 14-1 of the general
245 statutes, diesel fuel and number two heating oil, but does not include
246 aviation fuel;

247 (6) "Major marketer" means any person who sells fuel in amounts
248 determined by the office of the Attorney General as having an effect on
249 energy supplies;

250 (7) "Major oil producer" means any person who produces oil in
251 amounts determined by the office of the Attorney General as having an
252 effect on energy supplies;

253 (8) "Major oil storer" means any person who stores oil or other
254 petroleum products in amounts determined by the office of the
255 Attorney General as having an effect on energy supplies;

256 (9) "Major oil transporter" means any person who transports oil or
257 other petroleum products in amounts determined by the office of the
258 Attorney General as having an effect on energy supplies; and

259 (10) "Person" has the same meaning as provided in section 14-1 of
260 the general statutes.

261 (c) Notwithstanding the provisions of section 14-327b of the general
262 statutes, any person holding himself or herself out as a distributor shall
263 register as such with the office of the Attorney General, on forms to be
264 prescribed, prepared and furnished by said office.

265 (d) (1) On and after January 1, 2008, and each week thereafter, every
266 distributor, shall file with the office of the Attorney General, on forms
267 prescribed, prepared and furnished by said office, a certified statement
268 showing separately for each transaction in the state in which fuel was
269 sold or used during the time period commencing on the effective date
270 of this section and for each weekly period after January 1, 2008, the
271 following:

272 (A) The total number of gallons or units of fuel, by type or grade,
273 compounded by the distributor within the state and the number of
274 gallons or units of fuel, by type or grade, sold, exchanged or otherwise
275 transferred or used by the distributor in each transaction;

276 (B) The total number of gallons or units of fuel, by type or grade,
277 imported or exported by the distributor; the total volumes of fuel, by
278 type or grade, sold, exchanged or otherwise transferred or used by the
279 distributor; the number of gallons or units of fuel, by type or grade,
280 sold, exchanged or otherwise transferred or used by the distributor in
281 each transaction;

282 (C) The total number of gallons or units of fuel sold as fuel;

283 (D) The total number of gallons or units of fuel, by type or grade,
284 and their respective sales prices for all fuel sold to federal, state and
285 municipal agencies, ships stores or base exchanges, commercial
286 agricultural accounts, commercial nonagricultural accounts, retail
287 dealers and other customers;

288 (E) Weekly weighted average acquisition cost per barrel and
289 volumes of foreign or domestic crude oil or other liquid fuels, finished
290 or unfinished, imported to this state, including information identifying
291 the source of the crude oil or other fuels;

292 (F) The effective date and time, and the amount of change in cents
293 per gallon, of any increase or decrease in wholesale price occurring
294 during the week and the weekly weighted average wholesale prices
295 and sales volumes of finished unleaded regular and premium motor
296 gasoline, and of each other grade of gasoline sold, by transaction, to
297 retail outlets, by classes of retail trade, and to wholesale distributors;

298 (G) Weekly weighted average retail prices, and sales volumes of
299 finished unleaded regular and premium motor gasoline, and of each
300 other grade of gasoline sold, by transaction, by retail distributor outlets
301 of all classes of retail trade and by any distributor to other end-users;
302 provided the office of the Attorney General may purchase retail price

303 data from data service companies that said office may use to substitute
304 some or all data to meet the reporting requirement for retail price data
305 under this subdivision;

306 (H) The effective date and time, and the amount of change in cents
307 per gallon, of any increase or decrease in wholesale price occurring
308 during the week and the weekly weighted average wholesale prices,
309 and sales volumes of diesel fuel and number two heating oil, by
310 transaction, to retail distributor outlets, by classes of retail trade, and to
311 all other wholesale distributors. Weighted average wholesale prices
312 and sales volumes shall be reported by type of wholesale fuel price;

313 (I) Weekly weighted average retail prices, and sales volumes of
314 diesel fuel and number two heating oil sold, by transaction, by retail
315 distributor outlets of all classes of retail trade and by any distributor to
316 other end-users. The office of the Attorney General may purchase retail
317 price data from data service companies that said office may use to
318 substitute some or all data to meet the reporting requirement for retail
319 price data under this subdivision;

320 (J) For each distributor, the gross margins or spreads between the
321 distributor's average weighted price for each gallon or unit of fuel
322 acquired by the distributor and the average weighted prices for each
323 gallon or unit of fuel sold, by transaction, to another distributor, a
324 retail dealer, end-user or consumer.

325 (2) The office of the Attorney General shall prescribe applicable
326 standards and practices for reporting to facilitate uniformity,
327 consistency and comparability of the data to be submitted pursuant to
328 this subsection.

329 (3) On and after the effective date of this section, distributors shall
330 maintain all data required to be reported to the office of the Attorney
331 General pursuant to this subsection and shall report such data to said
332 office on the date and in the manner required by subdivision (1) of this
333 subsection.

334 (e) Each major marketer shall submit to the office of the Attorney
335 General, at a time and in a form as said office shall prescribe,
336 information, including petroleum and petroleum product receipts,
337 exchanges, inventories and distributions.

338 (f) The office of the Attorney General may request additional
339 information as and when said office deems necessary to perform said
340 office's responsibilities under this section.

341 (g) Information in the statements filed pursuant to subsections (d),
342 (e), (f) and (h) of this section shall be collected and maintained for the
343 purpose of facilitating the analysis required by subsection (i) of this
344 section, provided the office of the Attorney General shall make
345 available to the public the information contained in the statements but
346 not the statements themselves, as provided in subsections (k) and (m)
347 of this section.

348 (h) Each major oil producer, marketer, oil transporter and oil storer
349 shall submit to the office of the Attorney General, in a form and at
350 intervals as said office shall prescribe, information that includes the
351 following:

352 (1) Major oil transporters shall report the capacities of each major
353 petroleum transportation system, the amount transported by each
354 system and inventories thereof;

355 (2) Major oil storers shall report on their storage capacity,
356 inventories, receipts and distributions, and methods of transportation
357 of receipts and distributions; and

358 (3) Major oil marketers shall report on facility capacity and methods
359 of transportation of receipts and distributions.

360 (i) (1) The office of the Attorney General, with said office's own staff
361 and other support staff with expertise and experience in, or with, the
362 petroleum industry, shall gather, analyze and interpret the information
363 submitted to it pursuant to subsections (d), (e), (f) and (h) of this

364 section and other information relating to the supply, prices, margins
365 and profits of petroleum products, with particular emphasis on motor
366 vehicle fuels, including, but not limited to, the following:

367 (A) The nature, cause and extent of any petroleum or petroleum
368 product situation or condition affecting supply, price, margins or
369 profits;

370 (B) The prices, with particular emphasis on wholesale and retail
371 motor vehicle fuel prices, and any significant changes in prices
372 charged by the petroleum industry for petroleum or petroleum
373 products sold in the state and the reasons for the changes;

374 (C) The income, expenses, margins and profits in the state, both
375 before and after taxes, of each distributor and the income, expenses,
376 margins and profits, both before and after taxes, of major oil
377 companies in other regions of the United States and other countries;
378 and

379 (D) The emerging trends relating to supply, demand, price, margins
380 and profits.

381 (2) The office of the Attorney General shall analyze the effects of
382 state and federal policies, rules and regulations upon the supply and
383 pricing of petroleum products.

384 (3) The office of the Attorney General shall annually submit to the
385 Governor and the General Assembly, in accordance with section 11-4a
386 of the general statutes, twenty days prior to the first day of each
387 regular legislative session a summary, including any analysis and
388 interpretation of the information submitted to it pursuant to this
389 section and any other activities taken by said office, including civil
390 penalties imposed and violation notices issued by the Attorney
391 General under subsection (n) of this section.

392 (j) The office of the Attorney General shall establish a petroleum
393 transparency and reporting oversight program that includes

394 development and maintenance of an automated petroleum industry
395 information reporting system that meets the requirements of
396 government, industry and the public while promoting sound policy-
397 making and consumer information and protection. Such program shall
398 conduct and facilitate the efficient analysis and reporting of all
399 information and data provided by the petroleum industry pursuant to
400 this section. The office of the Attorney General shall develop such
401 program in a manner that will result in greater market transparency
402 and provide useful information to the general public and those
403 agencies that are authorized to conduct oversight of the petroleum
404 industry and ensure compliance with all relevant laws.

405 (k) (1) Confidential commercial information provided to the office of
406 the Attorney General pursuant to this section shall be held in
407 confidence by said office or aggregated to the extent necessary to
408 ensure the confidentiality of such information.

409 (2) No data or information submitted to the office of the Attorney
410 General shall be deemed confidential if the person submitting the
411 information or data has made it public.

412 (3) Unless otherwise provided by law, with respect to data that the
413 office of the Attorney General obtains or is provided pursuant to
414 subsections (d), (e) or (f) of this section, neither the office of the
415 Attorney General or any employee of said office may do any of the
416 following:

417 (A) Make any publication whereby the data furnished by any
418 person can be identified; or

419 (B) Permit any person other than the office of the Attorney General,
420 the Department of Revenue Services, the Commissioner of Consumer
421 Protection or the Chief State's Attorney and the authorized
422 representatives and employees of each to examine the individual
423 reports or statements provided.

424 (l) Any confidential information pertinent to the responsibilities of

425 the office of the Attorney General specified in this section that is
426 obtained by another agency or department of this state shall be treated
427 in a confidential manner;

428 (m) (1) Notwithstanding the provisions of any general statutes,
429 including any other provision of this section, not later than fourteen
430 days after the reporting date established by the office of the Attorney
431 General under subsection (e) of this section, said office shall disclose to
432 the public, using the best readily available technology, the information
433 contained in the statements, but not the statements themselves, that are
434 filed pursuant to said section;

435 (2) Nothing in this section shall be construed to prohibit the
436 implementation of the petroleum transparency and reporting oversight
437 program under subsection (j) of this section or the public disclosure of
438 the analysis of information and reports pursuant to this section.

439 (n) (1) The office of the Attorney General shall notify those persons
440 who have failed to timely provide the information specified in
441 subsections (d) and (h) of this section or requested by the office of the
442 Attorney General under said subsections. If, within five business days
443 after being notified of the failure to provide the specified or requested
444 information, the person fails to supply the specified or requested
445 information, the person shall be subject to a civil penalty of not less
446 than fifty thousand dollars per day or more than one hundred
447 thousand dollars per day for each day the submission of information is
448 refused or delayed;

449 (2) Any person or any employee of any person, who wilfully makes
450 any false statement, representation or certification in any record,
451 report, plan or other document filed with the office of the Attorney
452 General pursuant to this section shall be subject to a civil penalty not to
453 exceed five hundred thousand dollars and shall be deemed to have
454 committed an unfair or deceptive act or practice in the conduct of a
455 trade or commerce in violation of section 42-110b of the general
456 statutes.

457 (o) The provisions of subsections (a) to (n), inclusive, of this section
458 shall not be applied in a manner that would render its application
459 preempted by the "Petroleum Marketing Practices Act", 15 USC 2801,
460 et seq., as amended from time to time, or other applicable federal law."

461 (p) Any employee or agent of the office of the Attorney General or
462 of another agency or department of the state who discloses
463 confidential information in violation of subsection (k), (l) or (m) of this
464 section shall be fined not more than five thousand dollars or
465 imprisoned not more than five years, or both.

466 Sec. 507. (*Effective from passage*) The Comptroller may transfer up to
467 one hundred twenty-four million seven hundred thousand dollars
468 from the resources of the General Fund to the Special Transportation
469 Fund for the fiscal year ending June 30, 2007, of which an amount
470 equal to the number of days in June that the tax imposed by section 12-
471 458 of the general statutes is suspended pursuant to said section,
472 multiplied by one million three hundred seventy thousand dollars
473 shall be transferred into the Special Transportation Fund for the fiscal
474 year ending June 30, 2007, and eighty-three million seven hundred
475 thousand dollars shall be deemed transferred into the Special
476 Transportation Fund for the fiscal year ending June 30, 2008."