



General Assembly

Amendment

January Session, 2007

LCO No. 8983

SB0139208983HRO

Offered by:

REP. CAFERO, 142nd Dist.

REP. HAMZY, 78th Dist.

REP. KLARIDES, 114th Dist.

To: Subst. Senate Bill No. 1392

File No. 581

Cal. No. 637

"AN ACT CONCERNING THE DIESEL FUEL TAX."

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

3 "Sec. 501. Subsection (a) of section 12-458 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage*):

6 (a) (1) Each distributor shall, on or before the twenty-fifth day of
7 each month, render a return to the commissioner. Each return shall be
8 signed by the person required to file the return or by his authorized
9 agent but need not be verified by oath. Any return required to be filed
10 by a corporation shall be signed by an officer of such corporation or his
11 authorized agent. Such return shall state the number of gallons of fuel
12 sold or used by him during the preceding calendar month, on forms to
13 be furnished by the commissioner, and shall contain such further
14 information as the commissioner shall prescribe. The commissioner

15 may make public the number of gallons of fuel sold or used by the
16 distributor, as contained in such report, notwithstanding the
17 provisions of section 12-15 or any other section. For purposes of this
18 section, fuel sold shall include but not be limited to the transfer of fuel
19 by a distributor into a receptacle from which fuel is supplied or
20 intended to be supplied to other than such distributor's motor vehicles.

21 (2) On said date and coincident with the filing of such return each
22 distributor shall pay to the commissioner for the account of the
23 purchaser or consumer a tax (A) on each gallon of such fuels sold or
24 used in this state during the preceding calendar month of twenty-six
25 cents on and after January 1, 1992, twenty-eight cents on and after
26 January 1, 1993, twenty-nine cents on and after July 1, 1993, thirty cents
27 on and after January 1, 1994, thirty-one cents on and after July 1, 1994,
28 thirty-two cents on and after January 1, 1995, thirty-three cents on and
29 after July 1, 1995, thirty-four cents on and after October 1, 1995, thirty-
30 five cents on and after January 1, 1996, thirty-six cents on and after
31 April 1, 1996, thirty-seven cents on and after July 1, 1996, thirty-eight
32 cents on and after October 1, 1996, thirty-nine cents on and after
33 January 1, 1997, thirty-six cents on and after July 1, 1997, thirty-two
34 cents on and after July 1, 1998, and twenty-five cents on and after July
35 1, 2000; and (B) in lieu of said taxes, each distributor shall pay a tax on
36 each gallon of gasohol, as defined in section 14-1, sold or used in this
37 state during such preceding calendar month, of twenty-five cents on
38 and after January 1, 1992, twenty-seven cents on and after January 1,
39 1993, twenty-eight cents on and after July 1, 1993, twenty-nine cents on
40 and after January 1, 1994, thirty cents on and after July 1, 1994, thirty-
41 one cents on and after January 1, 1995, thirty-two cents on and after
42 July 1, 1995, thirty-three cents on and after October 1, 1995, thirty-four
43 cents on and after January 1, 1996, thirty-five cents on and after April
44 1, 1996, thirty-six cents on and after July 1, 1996, thirty-seven cents on
45 and after October 1, 1996, thirty-eight cents on and after January 1,
46 1997, thirty-five cents on and after July 1, 1997, thirty-one cents on and
47 after July 1, 1998, and twenty-four cents on and after July 1, 2000, and
48 twenty-five cents on and after July 1, 2004; and (C) in lieu of such rate,

49 on each gallon of diesel fuel, propane or natural gas sold or used in
50 this state during such preceding calendar month, of eighteen cents on
51 and after September 1, 1991, and twenty-six cents on and after August
52 1, 2002.

53 (3) Said tax shall not be payable on such fuel as may have been (A)
54 sold to the United States, (B) sold to a municipality of this state, (i) for
55 use by any contractor performing a service for such municipality in
56 accordance with a contract, provided such fuel is used by such
57 contractor exclusively for the purposes of and in accordance with such
58 contract, or (ii) for use exclusively in a school bus, as defined in section
59 14-275, (C) sold to a municipality of this state, a transit district of this
60 state, or this state, at other than a retail outlet, for governmental
61 purposes and for use in vehicles owned and operated, or leased and
62 operated by such municipality, such transit district or this state, (D)
63 sold to a person licensed as a distributor in this state under section 12-
64 456, (E) transferred from storage within this state to some point
65 without this state, (F) sold to the holder of a permit issued under
66 section 12-458a for sale or use without this state, (G) sold to the holder
67 of a permit issued under subdivision (63) of section 12-412, provided
68 (i) such fuel is not used in motor vehicles registered or required to be
69 registered to operate upon the public highways of this state, unless
70 such fuel is used in motor vehicles registered exclusively for farming
71 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in
72 which such person keeps fuel for personal and farm use, and (iii) a
73 statement, prescribed as to form by the Commissioner of Revenue
74 Services and bearing notice to the effect that false statements made
75 under this section are punishable, that such fuel is used exclusively for
76 farming purposes, is submitted by such person to the distributor, (H)
77 sold exclusively to furnish power for an industrial plant in the actual
78 fabrication of finished products to be sold, or for the fishing industry,
79 (I) sold exclusively for heating purposes, (J) sold exclusively to furnish
80 gas, water, steam or electricity, if delivered to consumers through
81 mains, lines or pipes, (K) sold to the owner or operator of an aircraft, as
82 defined in section 15-34, exclusively for aviation purposes, provided (i)

83 for purposes of this subdivision, "aviation purposes" means for the
84 purpose of powering an aircraft or an aircraft engine, (ii) such fuel is
85 delivered, upon such sale, to a tank in which fuel is kept exclusively
86 for aviation purposes, and (iii) a statement, prescribed as to form by
87 the Commissioner of Revenue Services and bearing notice to the effect
88 that false statements made under this section are punishable, that such
89 fuel is used exclusively for aviation purposes, is submitted by such
90 person to the distributor, (L) sold to a dealer who is licensed under
91 section 12-462 and whose place of business is located upon an
92 established airport within this state, [or] (M) diesel fuel sold
93 exclusively for use in portable power system generators that are larger
94 than one hundred fifty kilowatts, or (N) sold during the period
95 beginning on the effective date of this section, and ending Monday,
96 September 10, 2007, at 12:01 a.m.

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

102 (5) If any distributor fails to pay the amount of tax reported to be
103 due on its report within the time specified under the provisions of this
104 section, there shall be imposed a penalty equal to ten per cent of such
105 amount due and unpaid, or fifty dollars, whichever is greater. The tax
106 shall bear interest at the rate of one per cent per month or fraction
107 thereof from the due date of the tax until the date of payment.

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

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

120 (8) A distributor who is exclusively making sales of fuel on which
121 the tax imposed by this chapter is not payable may be permitted, as
122 specified in regulations adopted in accordance with the provisions of
123 chapter 54, to file reports less frequently than monthly but not less
124 frequently than annually if the commissioner determines that
125 enforcement of this section would not be adversely affected by less
126 frequent filings. Distributors permitted to file such reports shall
127 maintain records that shall detail (A) the persons from whom the fuel
128 was purchased, (B) the persons to whom, the quantities in which and
129 the dates on which such fuel was sold, and (C) any other information
130 deemed necessary by the commissioner.

131 Sec. 502. (NEW) (*Effective from passage*) During the period specified
132 in subparagraph (N) of subdivision (3) of subsection (a) of section 12-
133 458 of the general statutes, as amended by this act, upon the reduction
134 in the tax required by subsection (a) of section 12-458 of the general
135 statutes, as amended by this act, each distributor, as defined in section
136 12-455a of the general statutes, shall reduce the per-gallon price of
137 gasoline or other product intended for use in the propelling of motor
138 vehicles using combustion type engines sold in this state by such
139 distributor to any retail dealer, as defined in section 14-318 of the
140 general statutes, in an amount equal to the amount of the reduction in
141 such tax that is imposed on each gallon of such gasoline or other
142 product.

143 Sec. 503. Section 14-332 of the general statutes is repealed and the
144 following is substituted in lieu thereof (*Effective from passage*):

145 (a) The commissioner may adopt regulations, in accordance with
146 chapter 54, governing the administration of all statutes relating to
147 gasoline or any other product intended as a fuel for motor vehicles or

148 internal combustion engines or relating to the sale of such gasoline or
149 such other product, except as provided in subsection (b) of this section.

150 (b) The commissioner, in consultation with the Secretary of the
151 Office of Policy and Management, shall adopt emergency regulations,
152 in accordance with chapter 54, to establish a program to monitor and
153 enforce compliance with the requirements of subsection (c) of section
154 14-332a, as amended by this act.

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

157 (a) As used in subsection (b) of this section: (1) "Surcharge" means
158 any charge by a retail dealer to any person for the pumping or sale of
159 gasoline or other product intended for use in the propelling of motor
160 vehicles using combustion type engines which exceeds the amount of
161 the posted retail price displayed on such price signs as may be
162 required by law; and (2) "tie-in-sale" means any sale by a retail dealer
163 of any petroleum product, except gasoline, or of any other product or
164 merchandise or of any service which is made a condition for the
165 purchase of gasoline.

166 (b) Any retail dealer that adds a surcharge to the price of gasoline or
167 other product intended for use in the propelling of motor vehicles
168 using combustion type engines sold by him at retail, or requires a tie-
169 in-sale as a condition of such sale, shall be subject to the penalties
170 provided in section 14-331. Nothing in this subsection shall be
171 construed to prohibit any charge for financing in accordance with
172 sections 36a-675 to 36a-685, inclusive.

173 (c) (1) During the period [commencing on July 1, 1998, and ending
174 on October 1, 1998] specified in subparagraph (N) of subdivision (3) of
175 subsection (a) of section 12-458, as amended by this act, upon the
176 reduction in the tax required by said section, [12-458, that is effective
177 July 1, 1998, and during the period commencing on July 1, 2000, and
178 ending November 1, 2000, upon the reduction in the tax required by
179 said section 12-458, that is effective July 1, 2000,] each retail dealer

180 shall, in accordance with subdivision (2) of this subsection, reduce the
181 per-gallon price of gasoline or other product intended for use in the
182 propelling of motor vehicles using combustion type engines sold by
183 such retail dealer at retail in an amount equal to the amount of the
184 reduction in such tax that is imposed on each gallon of such gasoline
185 or other product. [Such retail dealer shall maintain any such price
186 reduction in effect for a period of not less than one hundred twenty
187 days after such tax reduction.]

188 (2) The price reduction required by subdivision (1) of this subsection
189 shall take effect not later than (A) two days following the effective date
190 of the applicable tax reduction, or (B) the close of business on the
191 business day on which the retail dealer has completed the sale of an
192 amount of such gasoline or other product equal to the total number of
193 gallons of such gasoline or other product in the inventory of the retail
194 dealer at midnight on the effective date of such tax reduction,
195 whichever is later.

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

200 (4) The following shall be affirmative defenses to any action or
201 administrative proceeding brought against a retail dealer under section
202 14-331 or chapter 735a for an alleged violation of this subsection: (A)
203 An increase in the wholesale price of such gasoline or other product
204 that occurs after any such tax reduction; (B) an increase in any other
205 tax imposed on such gasoline or other product that occurs after any
206 such tax reduction; or (C) any other bona fide business cost increase
207 incurred by a retail dealer and upon which the retail dealer relied in
208 making the decision to forego the implementation or continuation of
209 any such price reduction in whole or in part.

210 Sec. 505. (NEW) (*Effective from passage*) (a) This section shall be
211 known as and may be cited as the "Petroleum Transparency and

212 Reporting Oversight Law".

213 (b) As used in this section:

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

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

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

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

226 (2) "Office of the Attorney General" means the office of the Attorney
227 General of the state of Connecticut;

228 (3) "Distributor" has the same meaning as provided in section 14-
229 327a of the general statutes;

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

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

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

238 (7) "Major oil producer" means any person who produces oil in
239 amounts determined by the office of the Attorney General as having an

240 effect on energy supplies;

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

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

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

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

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

260 (A) The total number of gallons or units of fuel, by type or grade,
261 compounded by the distributor within the state and the number of
262 gallons or units of fuel, by type or grade, sold, exchanged or otherwise
263 transferred or used by the distributor in each transaction;

264 (B) The total number of gallons or units of fuel, by type or grade,
265 imported or exported by the distributor; the total volumes of fuel, by
266 type or grade, sold, exchanged or otherwise transferred or used by the
267 distributor; the number of gallons or units of fuel, by type or grade,
268 sold, exchanged or otherwise transferred or used by the distributor in
269 each transaction;

- 270 (C) The total number of gallons or units of fuel sold as fuel;
- 271 (D) The total number of gallons or units of fuel, by type or grade,
272 and their respective sales prices for all fuel sold to federal, state and
273 municipal agencies, ships stores or base exchanges, commercial
274 agricultural accounts, commercial nonagricultural accounts, retail
275 dealers and other customers;
- 276 (E) Weekly weighted average acquisition cost per barrel and
277 volumes of foreign or domestic crude oil or other liquid fuels, finished
278 or unfinished, imported to this state, including information identifying
279 the source of the crude oil or other fuels;
- 280 (F) The effective date and time, and the amount of change in cents
281 per gallon, of any increase or decrease in wholesale price occurring
282 during the week and the weekly weighted average wholesale prices
283 and sales volumes of finished unleaded regular and premium motor
284 gasoline, and of each other grade of gasoline sold, by transaction, to
285 retail outlets, by classes of retail trade, and to wholesale distributors;
- 286 (G) Weekly weighted average retail prices, and sales volumes of
287 finished unleaded regular and premium motor gasoline, and of each
288 other grade of gasoline sold, by transaction, by retail distributor outlets
289 of all classes of retail trade and by any distributor to other end-users;
290 provided the office of the Attorney General may purchase retail price
291 data from data service companies that said office may use to substitute
292 some or all data to meet the reporting requirement for retail price data
293 under this subdivision;
- 294 (H) The effective date and time, and the amount of change in cents
295 per gallon, of any increase or decrease in wholesale price occurring
296 during the week and the weekly weighted average wholesale prices,
297 and sales volumes of diesel fuel and number two heating oil, by
298 transaction, to retail distributor outlets, by classes of retail trade, and to
299 all other wholesale distributors. Weighted average wholesale prices
300 and sales volumes shall be reported by type of wholesale fuel price;

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

308 (J) For each distributor, the gross margins or spreads between the
309 distributor's average weighted price for each gallon or unit of fuel
310 acquired by the distributor and the average weighted prices for each
311 gallon or unit of fuel sold, by transaction, to another distributor, a
312 retail dealer, end-user or consumer.

313 (2) The office of the Attorney General shall prescribe applicable
314 standards and practices for reporting to facilitate uniformity,
315 consistency and comparability of the data to be submitted pursuant to
316 this subsection.

317 (3) On and after the effective date of this section, distributors shall
318 maintain all data required to be reported to the office of the Attorney
319 General pursuant to this subsection and shall report such data to said
320 office on the date and in the manner required by subdivision (1) of this
321 subsection.

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

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

329 (g) Information in the statements filed pursuant to subsections (d),
330 (e), (f) and (h) of this section shall be collected and maintained for the
331 purpose of facilitating the analysis required by subsection (i) of this

332 section, provided the office of the Attorney General shall make
333 available to the public the information contained in the statements but
334 not the statements themselves, as provided in subsections (k) and (m)
335 of this section.

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

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

343 (2) Major oil storers shall report on their storage capacity,
344 inventories, receipts and distributions, and methods of transportation
345 of receipts and distributions; and

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

348 (i) (1) The office of the Attorney General, with said office's own staff
349 and other support staff with expertise and experience in, or with, the
350 petroleum industry, shall gather, analyze and interpret the information
351 submitted to it pursuant to subsections (d), (e), (f) and (h) of this
352 section and other information relating to the supply, prices, margins
353 and profits of petroleum products, with particular emphasis on motor
354 vehicle fuels, including, but not limited to, the following:

355 (A) The nature, cause and extent of any petroleum or petroleum
356 product situation or condition affecting supply, price, margins or
357 profits;

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

362 (C) The income, expenses, margins and profits in the state, both
363 before and after taxes, of each distributor and the income, expenses,
364 margins and profits, both before and after taxes, of major oil
365 companies in other regions of the United States and other countries;
366 and

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

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

372 (3) The office of the Attorney General shall annually submit to the
373 Governor and the General Assembly, in accordance with section 11-4a
374 of the general statutes, twenty days prior to the first day of each
375 regular legislative session a summary, including any analysis and
376 interpretation of the information submitted to it pursuant to this
377 section and any other activities taken by said office, including civil
378 penalties imposed and violation notices issued by the Attorney
379 General under subsection (n) of this section.

380 (j) The office of the Attorney General shall establish a petroleum
381 transparency and reporting oversight program that includes
382 development and maintenance of an automated petroleum industry
383 information reporting system that meets the requirements of
384 government, industry and the public while promoting sound policy-
385 making and consumer information and protection. Such program shall
386 conduct and facilitate the efficient analysis and reporting of all
387 information and data provided by the petroleum industry pursuant to
388 this section. The office of the Attorney General shall develop such
389 program in a manner that will result in greater market transparency
390 and provide useful information to the general public and those
391 agencies that are authorized to conduct oversight of the petroleum
392 industry and ensure compliance with all relevant laws.

393 (k) (1) Confidential commercial information provided to the office of

394 the Attorney General pursuant to this section shall be held in
395 confidence by said office or aggregated to the extent necessary to
396 ensure the confidentiality of such information.

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

400 (3) Unless otherwise provided by law, with respect to data that the
401 office of the Attorney General obtains or is provided pursuant to
402 subsections (d), (e) or (f) of this section, neither the office of the
403 Attorney General or any employee of said office may do any of the
404 following:

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

407 (B) Permit any person other than the office of the Attorney General,
408 the Department of Revenue Services, the Commissioner of Consumer
409 Protection or the Chief State's Attorney and the authorized
410 representatives and employees of each to examine the individual
411 reports or statements provided.

412 (l) Any confidential information pertinent to the responsibilities of
413 the office of the Attorney General specified in this section that is
414 obtained by another agency or department of this state shall be treated
415 in a confidential manner;

416 (m) (1) Notwithstanding the provisions of any general statutes,
417 including any other provision of this section, not later than fourteen
418 days after the reporting date established by the office of the Attorney
419 General under subsection (e) of this section, said office shall disclose to
420 the public, using the best readily available technology, the information
421 contained in the statements, but not the statements themselves, that are
422 filed pursuant to said section;

423 (2) Nothing in this section shall be construed to prohibit the

424 implementation of the petroleum transparency and reporting oversight
425 program under subsection (j) of this section or the public disclosure of
426 the analysis of information and reports pursuant to this section.

427 (n) (1) The office of the Attorney General shall notify those persons
428 who have failed to timely provide the information specified in
429 subsections (d) and (h) of this section or requested by the office of the
430 Attorney General under said subsections. If, within five business days
431 after being notified of the failure to provide the specified or requested
432 information, the person fails to supply the specified or requested
433 information, the person shall be subject to a civil penalty of not less
434 than fifty thousand dollars per day or more than one hundred
435 thousand dollars per day for each day the submission of information is
436 refused or delayed;

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

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

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

454 Sec. 506. (*Effective from passage*) The Comptroller may transfer up to
455 one hundred twenty-seven million four hundred forty thousand

456 dollars from the resources of the General Fund to the Special
 457 Transportation Fund for the fiscal year ending June 30, 2007, of which
 458 an amount equal to the number of days in June that the tax imposed by
 459 section 12-458 of the general statutes is suspended pursuant to section
 460 501 of this act, multiplied by one million three hundred seventy
 461 thousand dollars shall be transferred into the Special Transportation
 462 Fund for the fiscal year ending June 30, 2007, and eighty-nine million
 463 one hundred eighty thousand dollars shall be deemed transferred into
 464 the Special Transportation Fund for the fiscal year ending June 30,
 465 2008."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-458(a)
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	14-332
Sec. 4	<i>from passage</i>	14-332a
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section