



General Assembly

February Session, 2008

Amendment

LCO No. 6192

SB0059306192SD0

Offered by:
SEN. DAILY, 33rd Dist.

To: Senate Bill No. 593

File No. 384

Cal. No. 237

"AN ACT CONCERNING THE SALES TAX ON HEALTH CLUB SERVICES."

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

3 "Section 1. Subdivision (45) of subsection (a) of section 16-1 of the
4 2008 supplement to the general statutes is repealed and the following
5 is substituted in lieu thereof (*Effective from passage*):

6 (45) "Sustainable biomass" means biomass that is cultivated and
7 harvested in a sustainable manner. "Sustainable biomass" does not
8 mean construction and demolition waste, as defined in section 22a-
9 208x, finished biomass products from sawmills, paper mills or stud
10 mills, organic refuse fuel derived separately from municipal solid
11 waste, or biomass from old growth timber stands, except where (A)
12 such biomass is used in a biomass gasification plant that received
13 funding prior to May 1, 2006, from the Renewable Energy Investment
14 Fund established pursuant to section 16-245n of the 2008 supplement
15 to the general statutes, or (B) the energy derived from such biomass is

16 subject to a long-term power purchase contract pursuant to
17 subdivision (2) of subsection (j) of section 16-244c of the 2008
18 supplement to the general statutes entered into prior to May 1, 2006,
19 [or] (C) such biomass is used in a renewable energy facility that is
20 certified as a Class I renewable energy source by the department until
21 such time as the department certifies that any biomass gasification
22 [plan] plant, as defined in subparagraph (A) of this [subsection]
23 subdivision, is operational and accepting such biomass, in an amount
24 not to exceed one hundred forty thousand tons annually, is used in a
25 renewable energy facility that was certified as a Class I renewable
26 energy source by the department prior to December 31, 2007, and uses
27 biomass, including construction and demolition waste as defined in
28 section 22a-208x, from a Connecticut-sited transfer station and volume-
29 reduction facility that generated biomass during calendar year 2007
30 that was used during calendar year 2007 to generate Class I renewable
31 energy certificates, or (D) in the event there is no facility as described
32 in subparagraph (A) or (C) of this subdivision accepting such biomass,
33 in an amount not to exceed one hundred forty thousand tons annually,
34 is used in one or more other renewable energy facilities certified either
35 as a Class I or Class II renewable energy source by the department,
36 provided such facilities use biomass, including construction and
37 demolition waste as defined in said section 22a-208x, from a
38 Connecticut-sited transfer station and volume-reduction facility that
39 generated biomass during calendar year 2007 that was used during
40 calendar year 2007 to generate Class I renewable energy certificates.
41 Notwithstanding the provisions of subparagraphs (C) and (D) of this
42 subdivision, the amount of biomass specified in said subparagraphs
43 shall not apply to a biomass gasification plant, as defined in
44 subparagraph (A) of this subdivision.

45 Sec. 2. Section 12-217dd of the general statutes is repealed and the
46 following is substituted in lieu thereof (*Effective July 1, 2008, and*
47 *applicable to income years commencing on or after January 1, 2008*):

48 (a) For purposes of this section, "donation of open space land"
49 means the value of any land or interest in land conveyed without

50 financial consideration, or the value of any discount of the sale price in
 51 any sale of land or interest in land, to the state, a political subdivision
 52 of the state, a water company, as defined in section 25-32a, or to any
 53 nonprofit land conservation organization where such land is to be
 54 permanently preserved as protected open space or used as a public
 55 water supply source.

56 (b) There shall be allowed a credit for all taxpayers against the tax
 57 imposed under section 12-217, in an amount equal to fifty per cent of
 58 any donation of open space land or as a public water supply source.
 59 For purposes of calculating the credit under this section, the amount of
 60 donation shall be based on the use value of the donated open space
 61 land and the amount received for such land. For purposes of this
 62 subsection, "use value" means the fair market value of land at its
 63 highest and best use, as determined by a certified real estate appraiser.

64 (c) A credit that is allowed under this section, with respect to any
 65 taxable year commencing on or after January 1, 2000, but is not used by
 66 a taxpayer may be carried forward to each of the successive income
 67 years until such credit is fully taken. In no case shall a credit that is not
 68 used be carried forward for a period of more than [fifteen] twenty-five
 69 years."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	16-1(a)(45)
Sec. 2	<i>July 1, 2008, and applicable to income years commencing on or after January 1, 2008</i>	12-217dd