



General Assembly

Bill No. 2052

September Special
Session, 2009

LCO No. 9919

*09919 _____ *

Referred to Committee on No Committee

Introduced by:

SEN. WILLIAMS, 29th Dist.

REP. DONOVAN, 84th Dist.

**AN ACT IMPLEMENTING THE PROVISIONS OF THE BUDGET
CONCERNING REVENUE.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Subparagraph (B) of subdivision (1) of subsection (b) of
2 section 12-217jj, as amended by section 97 of public act 09-3 of the June
3 special session, is repealed and the following is substituted in lieu
4 thereof (*Effective from passage*):

5 (B) For income years commencing on or after January 1, 2010, (i) any
6 eligible production company incurring production expenses or costs of
7 not less than one hundred thousand dollars, but not more than five
8 hundred thousand dollars, shall be eligible for a credit against the tax
9 imposed under chapter 207 or this chapter equal to ten per cent of such
10 production expenses or costs, (ii) any such company incurring such
11 expenses or costs of [not less] more than five hundred thousand [one]
12 dollars, but not more than one million dollars, shall be eligible for a
13 credit against the tax imposed under chapter 207 or this chapter equal
14 to fifteen per cent of such production expenses or costs, and (iii) any

15 such company incurring such expenses or costs of more than one
16 million dollars shall be eligible for a credit against the tax imposed
17 under chapter 207 or this chapter equal to thirty per cent of such
18 production expenses or costs.

19 Sec. 2. Subparagraph (C) of subdivision (1) of subsection (b) of
20 section 12-217jj, as amended by section 97 of public act 09-3 of the June
21 special session, is repealed and the following is substituted in lieu
22 thereof (*Effective from passage*):

23 (C) No eligible production company incurring an amount of
24 production expenses or costs that qualifies for such credit shall be
25 eligible for such credit unless on or after January 1, 2010, such
26 company conducts not less than fifty per cent of principal photography
27 days within the state or expends not less than fifty per cent of
28 postproduction costs within the state.

29 Sec. 3. Subdivision (3) of subsection (b) of section 12-217jj, as
30 amended by section 97 of public act 09-3 of the June special session, is
31 repealed and the following is substituted in lieu thereof (*Effective from*
32 *passage*):

33 (3) On and after July 1, 2006, and for income years commencing on
34 or after January 1, 2006, all or part of any such credit allowed under
35 this subsection shall be claimed against the tax imposed under chapter
36 207 or this chapter for the income year in which the production
37 expenses or costs were incurred, or in the three immediately
38 succeeding income years. Any production tax credit allowed under
39 this subsection shall be nonrefundable.

40 Sec. 4. Subparagraph (B) of subdivision (1) of subsection (b) of
41 section 12-217ll, as amended by section 99 of public act 09-3 of the June
42 special session, is repealed and the following is substituted in lieu
43 thereof (*Effective from passage*):

44 (B) For income years commencing on or after January 1, 2010, (i) any

45 state-certified digital animation production company incurring
46 production expenses or costs of not less than one hundred thousand
47 dollars, but not more than five hundred thousand dollars, shall be
48 eligible for a credit against the tax imposed under chapter 207 or this
49 chapter equal to ten per cent of such production expenses or costs, (ii)
50 any such company incurring such expenses or costs of [not less] more
51 than five hundred thousand [one] dollars, but not more than one
52 million dollars, shall be eligible for a credit against the tax imposed
53 under chapter 207 or this chapter equal to fifteen per cent of such
54 production expenses or costs, and (iii) any such company incurring
55 such expenses or costs of more than one million dollars shall be
56 eligible for a credit against the tax imposed under chapter 207 or this
57 chapter equal to thirty per cent of such production expenses or costs.

58 Sec. 5. Subdivision (3) of subsection (b) of section 12-217ll, as
59 amended by section 99 of public act 09-3 of the June special session, is
60 repealed and the following is substituted in lieu thereof (*Effective from*
61 *passage*):

62 (3) [Any] All or part of any credit allowed pursuant to this section
63 shall be claimed against the tax imposed under chapter 207 or this
64 chapter, for the income year in which the production expenses or costs
65 were incurred, [and may be carried forward for] or in the three
66 immediately succeeding income years. Any digital animation tax
67 credit allowed under this section shall be nonrefundable.

68 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
69 section 12-242d of the general statutes, any taxpayer required to make
70 an estimated payment for the tax due under chapter 208 of the general
71 statutes shall make such payment in an amount which is adjusted for
72 any change in the amount of tax due for the income year commencing
73 on or after January 1, 2009, but prior to January 1, 2010, including any
74 additional tax imposed under section 12-214 or 12-219 of the general
75 statutes.

76 Sec. 7. (NEW) (*Effective from passage*) (a) As used in this section:

77 (1) "Allowable costs" means the amounts chargeable to a capital
78 account, including, but not limited to: (A) Construction or
79 rehabilitation costs; (B) commissioning costs; (C) architectural and
80 engineering fees allocable to construction or rehabilitation, including
81 energy modeling; (D) site costs, such as temporary electric wiring,
82 scaffolding, demolition costs and fencing and security facilities; and (E)
83 costs of carpeting, partitions, walls and wall coverings, ceilings,
84 lighting, plumbing, electrical wiring, mechanical, heating, cooling and
85 ventilation but "allowable costs" does not include the purchase of land,
86 any remediation costs or the cost of telephone systems or computers;

87 (2) "Brownfield" has the same meaning as in subsection (g) of
88 section 32-9cc of the general statutes;

89 (3) "Eligible project" means a real estate development project that is
90 designed to meet or exceed the applicable LEED Green Building
91 Rating System gold certification or other certification determined by
92 the Commissioner of Environmental Protection to be equivalent, but if
93 a single project has more than one building, "eligible project" means
94 only the building or buildings within such project that is designed to
95 meet or exceed the applicable LEED Green Building Rating System
96 gold certification or other certification determined by the
97 Commissioner of Environmental Protection to be equivalent;

98 (4) "Energy Star" means the voluntary labeling program
99 administered by the United States Environmental Protection Agency
100 designed to identify and promote energy-efficient products,
101 equipment and buildings;

102 (5) "Enterprise zone" means an area in a municipality designated by
103 the Commissioner of Economic and Community Development as an
104 enterprise zone in accordance with the provisions of section 32-70 of
105 the general statutes;

106 (6) "LEED Accredited Professional Program" means the professional
107 accreditation program for architects, engineers and other building

108 professionals as administered by the United States Green Building
109 Council;

110 (7) "LEED Green Building Rating System" means the Leadership in
111 Energy and Environmental Design green building rating system
112 developed by the United States Green Building Council as of the date
113 that the project is registered with the United States Green Building
114 Council;

115 (8) "Mixed-use development" means a development consisting of
116 one or more buildings that includes residential use and in which no
117 more than seventy-five per cent of the interior square footage has at
118 least one of the following uses: (A) Commercial use; (B) office use; (C)
119 retail use; or (D) any other nonresidential use that the Secretary of the
120 Office of Policy and Management determines does not pose a public
121 health threat or nuisance to nearby residential areas;

122 (9) "Secretary" means the Secretary of the Office of Policy and
123 Management; and

124 (10) "Site improvements" means any construction work on, or
125 improvement to, streets, roads, parking facilities, sidewalks, drainage
126 structures and utilities.

127 (b) For income years commencing on and after January 1, 2012,
128 there may be allowed a credit for all taxpayers against any tax due
129 under the provisions of chapter 208 of the general statutes for the
130 construction or renovation of an eligible project that meets the
131 requirements of subsection (c) of this section, and, in the case of a
132 newly constructed building, for which a certificate of occupancy has
133 been issued not earlier than January 1, 2010.

134 (c) (1) To be eligible for a tax credit under this section a project shall:
135 (A) Not have energy use that exceeds (i) seventy per cent of the energy
136 use permitted by the state building code for new construction, or (ii)
137 eighty per cent of the energy use permitted by the state energy code

138 for renovation or rehabilitation of a building; and (B) use equipment
139 and appliances that meet Energy Star standards, if applicable,
140 including, but not limited to, refrigerators, dishwashers and washing
141 machines.

142 (2) The credit shall be equivalent to a base credit as follows: (A) For
143 new construction or major renovation of a building but not other site
144 improvements certified by the LEED Green Building Rating System or
145 other system determined by the Commissioner of Environmental
146 Protection to be equivalent, (i) eight per cent of allowable costs for a
147 gold rating or other rating determined by the Commissioner of
148 Environmental Protection to be equivalent, and (ii) ten and one-half
149 per cent of allowable costs for a platinum rating or other rating
150 determined by the Commissioner of Environmental Protection to be
151 equivalent; and (B) for core and shell or commercial interior projects,
152 (i) five per cent of allowable costs for a gold rating or other rating
153 determined by the Commissioner of Environmental Protection to be
154 equivalent, and (ii) seven per cent of allowable costs for a platinum
155 rating or other rating determined by the Commissioner of
156 Environmental Protection to be equivalent. There shall be added to the
157 base credit one-half of one per cent of allowable costs for a
158 development project that is (I) a mixed-use development, (II) located in
159 a brownfield or enterprise zone, (III) does not require a sewer
160 extension of more than one-eighth of a mile, or (IV) located within one-
161 quarter of a mile walking distance of publicly available bus transit
162 service or within one-half of a mile walking distance of adequate rail,
163 light rail, streetcar or ferry transit service, provided, if a single project
164 has more than one building, at least one building shall be located
165 within either such distance. Allowable costs shall not exceed two
166 hundred fifty dollars per square foot for new construction or one
167 hundred fifty dollars per square foot for renovation or rehabilitation of
168 a building.

169 (d) (1) The Secretary of the Office of Policy and Management may
170 issue an initial credit voucher upon determination that the applicant is

171 likely, within a reasonable time, to place in service property qualifying
172 for a credit under this section. Such voucher shall state: (A) The first
173 income year for which the credit may be claimed, (B) the maximum
174 amount of credit allowable, and (C) the expiration date by which such
175 property shall be placed in service. The expiration date may be
176 extended at the discretion of the secretary. Such voucher shall reserve
177 the credit allowable for the applicant named in the application until
178 the expiration date. If the expiration date is extended, the reservation
179 of the tax credit may also be extended at the discretion of the secretary.

180 (2) The aggregate amount of all tax credits in initial credit vouchers
181 issued by the secretary shall not exceed twenty-five million dollars.

182 (3) For each income year for which a taxpayer claims a credit under
183 this section, the taxpayer shall obtain an eligibility certificate from an
184 architect or professional engineer licensed to practice in this state and
185 accredited through the LEED Accredited Professional Program or
186 other program determined by the Commissioner of Environmental
187 Protection to be equivalent. Such certificate shall consist of a
188 certification, under the seal of such architect or engineer, that the
189 building, base building or tenant space with respect to which the credit
190 is claimed, meets or exceeds the applicable LEED Green Building
191 Rating System gold certification, or other certification determined by
192 the Commissioner of Environmental Protection to be equivalent in
193 effect at the time such certification is made. Such certification shall set
194 forth the specific findings upon which the certification is based and
195 shall state that the architect or engineer is accredited through the LEED
196 Accredited Professional Program or other program determined by the
197 Commissioner of Environmental Protection to be equivalent.

198 (4) To obtain the credit, the taxpayer shall file the initial credit
199 voucher described in subdivision (1) of this subsection, the eligibility
200 certificate described in subdivision (3) of this subsection and an
201 application to claim the credit with the Commissioner of Revenue
202 Services. The commissioner shall approve the claim upon

203 determination that the taxpayer has submitted the voucher and
204 certification required under this subdivision. The applicant shall send
205 a copy of all such documents to the secretary.

206 (e) (1) A taxpayer may claim not more than a total of twenty-five per
207 cent of allowable costs in any income year, and any percentage of tax
208 credit that the taxpayer would otherwise be entitled to in accordance
209 with subsection (c) of this section may be carried forward for a period
210 of not more than five years.

211 (2) Tax credits are fully assignable and transferable. A project
212 owner, including, but not limited to, a nonprofit or institutional project
213 organization, may transfer a tax credit to a pass-through partner in
214 return for a lump sum cash payment.

215 (f) Notwithstanding any provision of the general statutes, any
216 subsequent successor in interest to the property that is eligible for a
217 credit in accordance with subsection (c) of this section may claim such
218 credit if the deed transferring the property assigns the subsequent
219 successor such right, unless the deed specifies that the seller shall
220 retain the right to claim such credit. Any subsequent tenant of a
221 building for which a credit was granted to a taxpayer pursuant to this
222 section may claim the credit for the period after the termination of the
223 previous tenancy that such credit would have been allowable to the
224 previous tenant.

225 (g) The Secretary of the Office of Policy and Management shall
226 establish a uniform application fee, in an amount not to exceed ten
227 thousand dollars, which shall cover all direct costs of administering the
228 tax credit program established pursuant to this section. Said secretary
229 may hire a private consultant or outside firm to administer and review
230 applications for said program.

231 (h) On or before July 1, 2013, the secretary, in consultation with the
232 Commissioner of Revenue Services, shall prepare and submit to the
233 Governor and the joint standing committees of the General Assembly

234 having cognizance of matters relating to planning and development
235 and finance, revenue and bonding, a written report containing (1) the
236 number of taxpayers applying for the credits provided in this section;
237 (2) the amount of such credits granted; (3) the geographical
238 distribution of such credits granted; and (4) any other information the
239 secretary deems appropriate. A preliminary draft of the report shall be
240 submitted on or before July 1, 2012, to the Governor and the joint
241 standing committees of the General Assembly having cognizance of
242 matters relating to planning and development and finance, revenue
243 and bonding. Such reports shall be submitted in accordance with the
244 provisions of section 11-4a of the general statutes.

245 (i) Not later than January 1, 2011, the secretary, in consultation with
246 the Commissioner of Revenue Services, shall adopt regulations, in
247 accordance with the provisions of chapter 54 of the general statutes, as
248 necessary to implement the provisions of this section.

249 Sec. 8. Subsections (c) to (e), inclusive, of section 12-391 of the
250 general statutes are repealed and the following is substituted in lieu
251 thereof (*Effective from passage, and applicable to estates of decedents dying*
252 *on or after January 1, 2010*):

253 (c) For purposes of this section:

254 (1) (A) "Connecticut taxable estate" means, [(A)] with respect to the
255 estates of decedents dying on or after January 1, 2005, but prior to
256 January 1, 2010, (i) the gross estate less allowable deductions, as
257 determined under Chapter 11 of the Internal Revenue Code, plus [(B)]
258 (ii) the aggregate amount of all Connecticut taxable gifts, as defined in
259 section 12-643, made by the decedent for all calendar years beginning
260 on or after January 1, 2005, but prior to January 1, 2010. The deduction
261 for state death taxes paid under Section 2058 of said code shall be
262 disregarded.

263 (B) "Connecticut taxable estate" means, with respect to the estates of
264 decedents dying on or after January 1, 2010, (i) the gross estate less

265 allowable deductions, as determined under Chapter 11 of the Internal
266 Revenue Code, plus (ii) the aggregate amount of all Connecticut
267 taxable gifts, as defined in section 12-643, made by the decedent for all
268 calendar years beginning on or after January 1, 2005. The deduction for
269 state death taxes paid under Section 2058 of said code shall be
270 disregarded.

271 (2) "Internal Revenue Code" means the Internal Revenue Code of
272 1986, or any subsequent corresponding internal revenue code of the
273 United States, as from time to time amended, except in the event of
274 repeal of the federal estate tax, then all references to the Internal
275 Revenue Code in this section shall mean the Internal Revenue Code as
276 in force on the day prior to the effective date of such repeal.

277 (3) "Gross estate" means the gross estate, for federal estate tax
278 purposes.

279 (d) (1) (A) With respect to the estates of decedents who die on or
280 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
281 upon the transfer of the estate of each person who at the time of death
282 was a resident of this state. The amount of the tax shall be determined
283 using the schedule in subsection (g) of this section. A credit shall be
284 allowed against such tax for any taxes paid to this state pursuant to
285 section 12-642 for Connecticut taxable gifts made on or after January 1,
286 2005, but prior to January 1, 2010.

287 (B) With respect to the estates of decedents who die on or after
288 January 1, 2010, a tax is imposed upon the transfer of the estate of each
289 person who at the time of death was a resident of this state. The
290 amount of the tax shall be determined using the schedule in subsection
291 (g) of this section. A credit shall be allowed against such tax for any
292 taxes paid to this state pursuant to section 12-642 for Connecticut
293 taxable gifts made on or after January 1, 2005, provided such credit
294 shall not exceed the amount of tax imposed by this section.

295 (2) If real or tangible personal property of such decedent is located

296 outside of this state and is subject to estate, inheritance, legacy or
297 succession taxes by any state or states, other than the state of
298 Connecticut, or by the District of Columbia, the amount of tax due
299 under this section shall be reduced by the lesser of: (A) The amount of
300 any taxes paid to such other state or states or said district; or (B) an
301 amount computed by multiplying the tax otherwise due pursuant to
302 subdivision (1) of this subsection, without regard to the credit allowed
303 for any taxes paid to this state pursuant to section 12-642, by a fraction,
304 (i) the numerator of which is the value of that part of the decedent's
305 gross estate over which such other state or states or said district have
306 jurisdiction for estate tax purposes to the same extent to which this
307 state would assert jurisdiction for estate tax purposes under this
308 chapter, with respect to the residents of such other state or states or
309 said district, and (ii) the denominator of which is the value of the
310 decedent's gross estate.

311 (3) Property of a resident estate over which this state has jurisdiction
312 for estate tax purposes includes real property situated in this state,
313 tangible personal property having an actual situs in this state and
314 intangible personal property owned by the decedent, regardless of
315 where it is located.

316 (e) (1) (A) With respect to the estates of decedents who die on or
317 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
318 upon the transfer of the estate of each person who at the time of death
319 was a nonresident of this state. The amount of such tax shall be
320 computed by multiplying ~~[(A)]~~ (i) the amount of tax determined using
321 the schedule in subsection (g) of this section by ~~[(B)]~~ (ii) a fraction, ~~[(i)]~~
322 the numerator of which is the value of that part of the decedent's gross
323 estate over which this state has jurisdiction for estate tax purposes, and
324 ~~[(ii)]~~ the denominator of which is the value of the decedent's gross
325 estate. A credit shall be allowed against such tax for any taxes paid to
326 this state pursuant to section 12-642, for Connecticut taxable gifts made
327 on or after January 1, 2005, but prior to January 1, 2010.

328 (B) With respect to the estates of decedents who die on or after
329 January 1, 2010, a tax is imposed upon the transfer of the estate of each
330 person who at the time of death was a nonresident of this state. The
331 amount of such tax shall be computed by multiplying (i) the amount of
332 tax determined using the schedule in subsection (g) of this section by
333 (ii) a fraction, the numerator of which is the value of that part of the
334 decedent's gross estate over which this state has jurisdiction for estate
335 tax purposes, and the denominator of which is the value of the
336 decedent's gross estate. A credit shall be allowed against such tax for
337 any taxes paid to this state pursuant to section 12-642, for Connecticut
338 taxable gifts made on or after January 1, 2005, provided such credit
339 shall not exceed the amount of tax imposed by this section.

340 (2) Property of a nonresident estate over which this state has
341 jurisdiction for estate tax purposes includes real property situated in
342 this state and tangible personal property having an actual situs in this
343 state.

344 Sec. 9. Subsection (a) of section 12-392 of the general statutes, as
345 amended by section 117 of public act 09-3 of the June special session, is
346 repealed and the following is substituted in lieu thereof (*Effective from*
347 *passage, and applicable to the estates of decedents dying on or after July 1,*
348 *2009*):

349 (a)(1) [Prior] For the estates of decedents dying prior to July 1, 2009,
350 the tax imposed by this chapter shall become due at the date of the
351 taxable transfer and shall become payable, and shall be paid, without
352 assessment, notice or demand, to the Commissioner of Revenue
353 Services at the expiration of nine months from the date of death, and
354 for the estates of decedents dying on or after July 1, 2009, the tax
355 imposed by this chapter shall become due at the date of the taxable
356 transfer and shall become payable and shall be paid, without
357 assessment, notice or demand, to said commissioner at the expiration
358 of six months from the date of death. Executors, administrators,
359 trustees, grantees, donees, beneficiaries and surviving joint owners

360 shall be liable for the tax and for any interest or penalty thereon until it
361 is paid, except that no executor, administrator, trustee, grantee, donee,
362 beneficiary or surviving joint owner shall be liable for a greater sum
363 than the value of the property actually received by him or her. If the
364 amount of tax reported to be due on the return is not paid, for [taxes
365 due] the estates of decedents dying prior to July 1, 2009, within such
366 nine months, or for [taxes due] the estates of decedents dying on or
367 after July 1, 2009, within such six months, there shall be imposed a
368 penalty equal to ten per cent of such amount due and unpaid, or fifty
369 dollars, whichever is greater. Such amount shall bear interest at the
370 rate of one per cent per month or fraction thereof, from the due date of
371 such tax until the date of payment. Subject to the provisions of section
372 12-3a, the commissioner may waive all or part of the penalties
373 provided under this chapter when it is proven to such commissioner's
374 satisfaction that the failure to pay any tax was due to reasonable cause
375 and was not intentional or due to neglect.

376 (2) The Commissioner of Revenue Services may, for reasonable
377 cause shown, extend the time for payment. The commissioner may
378 require the filing of a tentative return and the payment of the tax
379 reported to be due thereon in connection with such extension. Any
380 additional tax which may be found to be due on the filing of a return
381 as allowed by such extension shall bear interest at the rate of one per
382 cent per month or fraction thereof from the original due date of such
383 tax to the date of actual payment.

384 (3) Whenever there is an overpayment of the tax imposed by this
385 chapter, the Commissioner of Revenue Services shall return to the
386 fiduciary or transferee the overpayment which shall bear interest at the
387 rate of two-thirds of one per cent per month or fraction thereof, said
388 interest commencing, for [taxes due] the estates of decedents dying
389 prior to July 1, 2009, from the expiration of nine months after the death
390 of the transferor or date of payment, whichever is later, or, for [taxes
391 due] the estates of decedents dying on or after July 1, 2009, from the
392 expiration of six months after the death of the transferor or date of

393 payment, whichever is later.

394 Sec. 10. Subdivision (3) of subsection (b) of section 12-392 of the
395 general statutes is repealed and the following is substituted in lieu
396 thereof (*Effective from passage, and applicable to estates of decedents dying*
397 *on or after January 1, 2010*):

398 (3) (A) A tax return shall be filed, in the case of every decedent who
399 died prior to January 1, 2005, and at the time of death was (i) a resident
400 of this state, or (ii) a nonresident of this state whose gross estate
401 includes any real property situated in this state or tangible personal
402 property having an actual situs in this state, whenever the personal
403 representative of the estate is required by the laws of the United States
404 to file a federal estate tax return.

405 (B) A tax return shall be filed, in the case of every decedent who dies
406 on or after January 1, 2005, but prior to January 1, 2010, and at the time
407 of death was (i) a resident of this state, or (ii) a nonresident of this state
408 whose gross estate includes any real property situated in this state or
409 tangible personal property having an actual situs in this state. If the
410 decedent's Connecticut taxable estate is over two million dollars, such
411 tax return shall be filed with the Commissioner of Revenue Services
412 and a copy of such return shall be filed with the court of probate for
413 the district within which the decedent resided at the date of his or her
414 death or, if the decedent died a nonresident of this state, the court of
415 probate for the district within which such real property or tangible
416 personal property is situated. If the decedent's Connecticut taxable
417 estate is two million dollars or less, such return shall be filed with the
418 court of probate for the district within which the decedent resided at
419 the date of his or her death or, if the decedent died a nonresident of
420 this state, the court of probate for the district within which such real
421 property or tangible personal property is situated, and no such return
422 shall be filed with the Commissioner of Revenue Services. The judge of
423 probate for the district in which such return is filed shall review each
424 such return and shall issue a written opinion to the estate

425 representative in each case in which the judge determines that the
426 estate is not subject to tax under this chapter.

427 (C) A tax return shall be filed, in the case of every decedent who
428 dies on or after January 1, 2010, and at the time of death was (i) a
429 resident of this state, or (ii) a nonresident of this state whose gross
430 estate includes any real property situated in this state or tangible
431 personal property having an actual situs in this state. If the decedent's
432 Connecticut taxable estate is over three million five hundred thousand
433 dollars, such tax return shall be filed with the Commissioner of
434 Revenue Services and a copy of such return shall be filed with the
435 court of probate for the district within which the decedent resided at
436 the date of his or her death or, if the decedent died a nonresident of
437 this state, the court of probate for the district within which such real
438 property or tangible personal property is situated. If the decedent's
439 Connecticut taxable estate is three million five hundred thousand
440 dollars or less, such return shall be filed with the court of probate for
441 the district within which the decedent resided at the date of his or her
442 death or, if the decedent died a nonresident of this state, the court of
443 probate for the district within which such real property or tangible
444 personal property is situated, and no such return shall be filed with the
445 Commissioner of Revenue Services. The judge of probate for the
446 district in which such return is filed shall review each such return and
447 shall issue a written opinion to the estate representative in each case in
448 which the judge determines that the estate is not subject to tax under
449 this chapter.

450 ~~[(C)]~~ (D) The duly authorized executor or administrator shall file the
451 return. If there is more than one executor or administrator, the return
452 shall be made jointly by all. If there is no executor or administrator
453 appointed, qualified and acting, each person in actual or constructive
454 possession of any property of the decedent is constituted an executor
455 for purposes of the tax and shall make and file a return. If in any case
456 the executor is unable to make a complete return as to any part of the
457 gross estate, the executor shall provide all the information available to

458 him with respect to such property, including a full description, and the
459 name of every person holding a legal or beneficial interest in the
460 property. If the executor is unable to make a return as to any property,
461 each person holding a legal or equitable interest in such property shall,
462 upon notice from the commissioner, make a return as to that part of
463 the gross estate.

464 [(D)] (E) On or before the last day of the month next succeeding
465 each calendar quarter, and commencing with the calendar quarter
466 ending September 30, 2005, each court of probate shall file with the
467 commissioner a report for the calendar quarter in such form as the
468 commissioner may prescribe. The report shall pertain to returns filed
469 with the court of probate during the calendar quarter.

470 Sec. 11. Subsection (e) of section 12-398 of the general statutes is
471 repealed and the following is substituted in lieu thereof (*Effective from*
472 *passage, and applicable to estates of decedents dying on or after January 1,*
473 *2010*):

474 (e) Any person shall be entitled to a certificate of release of lien with
475 respect to the interest of the decedent in such real property, if either
476 the court of probate for the district within which the decedent resided
477 at the date of his death or, if the decedent died a nonresident of this
478 state, for the district within which real estate or tangible personal
479 property of the decedent is situated, or the Commissioner of Revenue
480 Services finds, upon evidence satisfactory to said court or said
481 commissioner, as the case may be, that payment of the tax imposed
482 under this chapter with respect to the interest of the decedent in such
483 real property is adequately assured, or that no tax imposed under this
484 chapter is due. If the decedent died prior to January 1, 2010, and such
485 decedent's Connecticut taxable estate is two million dollars or less, or if
486 the decedent died on or after January 1, 2010, and such decedent's
487 Connecticut taxable estate is three million five hundred thousand
488 dollars or less, the certificate of release of lien shall be issued by the
489 court of probate. Such certificate may be recorded in the office of the

490 town clerk of the town within which such real property is situated, and
491 it shall be conclusive proof that such real property has been released
492 from the operation of such lien. The commissioner may adopt
493 regulations in accordance with the provisions of chapter 54 that
494 establish procedures to be followed by a court of probate or by said
495 commissioner, as the case may be, for issuing certificates of release of
496 lien, and that establish the requirements and conditions that must be
497 satisfied in order for a court of probate or for the commissioner, as the
498 case may be, to find that the payment of such tax is adequately assured
499 or that no tax imposed under this chapter is due.

500 Sec. 12. Subdivision (4) of subsection (a) of section 12-642 of the
501 general statutes, as amended by section 118 of public act 09-3 of the
502 June special session, is repealed and the following is substituted in lieu
503 thereof (*Effective from passage, and applicable to gifts made during calendar*
504 *years commencing on or after January 1, 2010*):

505 (4) With respect to Connecticut taxable gifts, as defined in section
506 12-643, made by a donor during a calendar year commencing on or
507 after January 1, 2010, including the aggregate amount of all
508 Connecticut taxable gifts made by the donor during all calendar years
509 commencing on or after January 1, [2010] 2005, the tax imposed by
510 section 12-640 for the calendar year shall be at the rate set forth in the
511 following schedule, with a credit allowed against such tax for any tax
512 previously paid to this state pursuant to this subdivision or pursuant
513 to subdivision (3) of this subsection, provided such credit shall not
514 exceed the amount of tax imposed by this section:

T1	Amount of Taxable Gifts	Rate of Tax
T2	Not over \$3,500,000	None
T3	Over \$3,500,000	7.2% of the excess
T4	but not over \$3,600,000	over \$3,500,000
T5	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T6	but not over \$4,100,000	over \$3,600,000
T7	Over \$4,100,000	\$46,200 plus 8.4% of the excess

T8	but not over \$5,100,000	over \$4,100,000
T9	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T10	but not over \$6,100,000	over \$5,100,000
T11	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T12	but not over \$7,100,000	over \$6,100,000
T13	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T14	but not over \$8,100,000	over \$7,100,000
T15	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T16	but not over \$9,100,000	over \$8,100,000
T17	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T18	but not over \$10,100,000	over \$9,100,000
T19	Over \$10,100,000	\$640,200 plus 12% of the excess
T20		over \$10,100,000

515 Sec. 13. (NEW) (*Effective from passage*) (a)(1) For the fiscal year
516 ending June 30, 2009, any municipality with a population greater than
517 one hundred thirty thousand that has issued pension deficit funding
518 bonds pursuant to section 7-374c of the general statutes shall not be
519 obligated to make any appropriation to fund, or make any contribution
520 in excess of six million dollars to, any pension plan funded with the
521 proceeds of such bonds.

522 (2) Notwithstanding the provisions of section 7-374c of the general
523 statutes, for the fiscal years ending June 30, 2010, and June 30, 2011,
524 any municipality with a population greater than one hundred thirty
525 thousand that has issued pension deficit funding bonds pursuant to
526 said section 7-374c shall not be obligated to make any appropriation to
527 fund, or make any contribution to, any pension plan funded with the
528 proceeds of such bonds, unless otherwise required pursuant to the
529 provisions of subsection (b) or (c) of this section.

530 (b) Such municipality shall provide the Secretary of the Office of
531 Policy and Management and the State Treasurer with a plan of funding
532 for such pension plan (1) not later than April 1, 2010, for the fiscal year
533 ending June 30, 2010, and (2) not later than April 1, 2011, for the fiscal

534 year ending June 30, 2011. Said secretary and Treasurer may approve,
535 disapprove, or require modifications to such plans.

536 (c) In any fiscal year that said secretary and Treasurer fail to
537 approve the plan of funding submitted pursuant to subsection (b) of
538 this section, such municipality shall make a minimum contribution of
539 four million dollars to such pension plan.

540 Sec. 14. (*Effective from passage*) Notwithstanding the provisions of
541 section 12-722 of the general statutes, any taxpayer required to make
542 an estimated income tax payment on January 15, 2010, for the income
543 tax due under chapter 229 of the general statutes for the taxable year
544 commencing January 1, 2009, shall make such payment in an amount
545 which is adjusted for any change in the rate applicable to said January
546 1, 2009, taxable year, as provided in section 12-700 of the general
547 statutes.

548 Sec. 15. (*Effective from passage*) The Commissioner of Revenue
549 Services shall adjust the withholding calculation rules issued for
550 purposes of administering the income tax imposed under chapter 229
551 of the general statutes to take account of any changes in such tax made
552 by public act 09-3 of the June special session, and, on or before October
553 1, 2009, shall issue new withholding calculation rules applicable to
554 taxable years commencing on or after January 1, 2009, and shall
555 publish such new withholding calculation rules on the Internet web
556 site of the Department of Revenue Services.

557 Sec. 16. (NEW) (*Effective from passage*) In accordance with the
558 provisions of section 32-462 of the general statutes, during the period
559 commencing January 1, 2010, and ending June 30, 2012, any agency, as
560 defined in section 32-462 of the general statutes, may provide financial
561 assistance from existing programs to the Steel Point project for the
562 purposes of development and improvements to property in the city of
563 Bridgeport, in said time period, in an aggregate amount not to exceed
564 forty million dollars.

565 Sec. 17. Subsection (e) of section 22a-449 of the general statutes, as
566 amended by section 422 of public act 09-3 of the June special session, is
567 repealed and the following is substituted in lieu thereof (*Effective from*
568 *passage*):

569 (e) On and after October [1] 10, 2009, the fee for the [inspection]
570 notification of each nonresidential underground storage facility
571 [which, pursuant to this section, submits notification] submitted to the
572 commissioner shall be one hundred dollars per tank. Such notification
573 shall be submitted annually on a form prescribed by the commissioner
574 on or before October [first] tenth and shall be accompanied by such
575 fee. Such fee shall not apply to any of the following: A farm or
576 residential tank of one thousand one hundred gallons or less capacity
577 used for storing motor fuel for noncommercial purposes; a tank used
578 for storing heating oil for consumptive use on the premises where
579 stored; a septic tank; a pipeline facility; a surface impoundment; a
580 stormwater or wastewater collection system; a flow-through process
581 tank; a liquid trap or associated gathering lines directly related to oil or
582 gas production and gathering operations; a storage tank situated in an
583 underground area, including, but not limited to, a basement, cellar,
584 mineworking drift, shaft or tunnel, if the storage tank is situated above
585 the surface on the floor.

586 Sec. 18. Section 12-288 of the general statutes, as amended by section
587 155 of public act 09-3 of the June special session, is repealed and the
588 following is substituted in lieu thereof (*Effective from passage, and*
589 *applicable to the renewal of a license that expires on or after September 30,*
590 *2009*):

591 Each person engaging in, or intending to engage in, the business of
592 selling cigarettes in this state as a distributor shall secure a license from
593 the Commissioner of Revenue Services before engaging or continuing
594 to engage in such business. Subject to the provisions of section 12-286,
595 such license shall be renewable annually. The annual fee for a
596 distributor's license shall be one thousand two hundred fifty dollars,

597 provided in the case of a distributor who sells cigarettes as a
598 distributor exclusively to retail stores which such distributor is
599 operating, the fee for such distributor's license shall be: (1) Three
600 hundred fifteen dollars annually if such distributor operates less than
601 fifteen such retail stores; (2) six hundred twenty-five dollars annually if
602 such distributor operates fifteen or more but less than twenty-five such
603 retail stores; and (3) one thousand two hundred fifty dollars annually
604 if such distributor operates twenty-five or more such retail stores. Such
605 license shall be valid for a period beginning with the date of license to
606 the thirtieth day of September next succeeding the date of license
607 unless sooner revoked by the commissioner as provided in section 12-
608 295 or unless the person to whom such license was issued discontinues
609 business, in either of which cases the holder of the license shall
610 immediately return it to the Commissioner of Revenue Services.

611 Sec. 19. (*Effective from passage*) Notwithstanding any provision of a
612 section of the general statutes amended by public act 09-3 of the June
613 special session, any increase in a license renewal fee provided for in
614 such a section, as amended by said public act, shall only apply to the
615 renewal of a license that expires on or after October 1, 2009. The
616 provisions of this section shall not apply to the sections of the general
617 statutes amended by sections 153, 154 and 155 of said public act.

618 Sec. 20. Subdivision (3) of subsection (c) of section 19a-88 of the
619 general statutes, as amended by section 170 of public act 09-3 of the
620 June special session, is repealed and the following is substituted in lieu
621 thereof (*Effective from passage*):

622 (3) Each person holding a license as a licensed practical nurse shall,
623 annually, during the month of such person's birth, register with the
624 Department of Public Health, upon payment of [the professional
625 services fee for class C, as defined in section 33-182l, as amended by
626 this act,] sixty dollars, on blanks to be furnished by the department for
627 such purpose, giving such person's name in full, such person's
628 residence and business address and such other information as the

629 department requests. Each person holding a license to practice as a
630 licensed practical nurse who has retired from the profession may
631 renew such license, but the fee shall be ten per cent of the professional
632 services fee for class A, as defined in section 33-182l, as amended by
633 [this act] public act 09-3 of the June special session. Any license
634 provided by the department at a reduced fee shall indicate that the
635 licensed practical nurse is retired.

636 Sec. 21. Section 15-155 of the general statutes, as amended by section
637 394 of public act 09-3 of the June special session, is repealed and the
638 following is substituted in lieu thereof (*Effective from passage*):

639 (a) All revenue received by the state, annually, for the twelve-month
640 period from November first to October thirty-first, inclusive, in fees for
641 the numbering and registration of vessels under section 15-144 shall be
642 paid to the Treasurer and distributed as follows: (1) Any balance in
643 excess of the amounts required under subdivision (2) of this
644 subsection, shall be deposited in the boating account established
645 pursuant to subsection (b) of this section and (2) an amount equal to
646 the amount of property tax paid on vessels on the assessment list of
647 October 1, 1978, in each town, as defined in section 15-127, to the
648 extent such revenue is sufficient, shall be distributed to such towns in
649 lieu of property tax on vessels in the manner set forth and as
650 determined by section 38 of this act. In the event that total revenue
651 from such fees for any period of twelve months from November first to
652 October thirty-first next following, inclusive, is less than the amount
653 necessary to make such distribution equivalent to the total of certain
654 property taxes paid on vessels in each town, as provided under
655 subdivision (2) of this subsection, the additional amount necessary to
656 provide for such payment in full shall be allocated for such purpose
657 from any unallocated funds in the boating account, as determined
658 immediately following the end of such period of twelve months.

659 (b) There is established an account to be known as the "boating
660 account" which shall be a separate, nonlapsing account within the

661 General Fund. The account shall contain any moneys required by law
662 to be deposited in the account.

663 (c) The boating account shall be used for the following purposes: (1)
664 All expenses incurred by the Commissioner of Motor Vehicles and the
665 Commissioner of Environmental Protection in the administration and
666 enforcement of this part and the laws and regulations of the state
667 respecting boating safety and water pollution from vessels, and any
668 payments in accordance with subsection (a) of this section that may be
669 necessary for purposes of the distribution to towns in lieu of property
670 tax on vessels. (2) Expenditures for boating safety, boating education,
671 marine patrols and enforcement training programs, and for the
672 acquisition, construction, maintenance and improvement of
673 recreational and navigational facilities related to boating. (3) Any town
674 which incurs expenses in the enforcement of this part or any law or
675 regulation of the state respecting boating safety, vessel theft prevention
676 or recovery, search and rescue or water pollution from vessels shall be
677 entitled to reimbursement from such moneys in said account as are not
678 provided for under subdivision (2) of this subsection. On or before the
679 first day of December each year, each town desiring such
680 reimbursement shall submit its request to the Commissioner of
681 Environmental Protection with a verified statement of expenses so
682 incurred during the preceding year. Upon receipt of such request on a
683 form prescribed by the Commissioner of Environmental Protection
684 said commissioner shall allow such expenses as said commissioner
685 finds were reasonable and necessary and shall certify such amounts to
686 the Comptroller for payment to the requesting town. If funds are
687 insufficient to reimburse in full each town so applying, reimbursement
688 shall be made on a pro rata basis. The determination of the amounts
689 available for reimbursement under this subsection shall be made by
690 the Commissioner of Environmental Protection annually in the month
691 of November. (4) The balance of such revenue remaining after
692 payment of the foregoing expenses shall be allocated for use of the
693 several towns for boating safety education and for the construction,
694 maintenance and improvement of boating facilities. Any town desiring

695 to obtain such funds shall apply to the Commissioner of
696 Environmental Protection, giving such information about the proposed
697 use as said commissioner may require. Said commissioner may
698 approve payment to any municipality, in amounts not exceeding two
699 thousand dollars per town per year, upon satisfactory evidence that
700 the proposed use has been approved as prescribed by law by the
701 legislative body of the requesting town, that it is needed for the safety
702 or convenience of the boating public, that it is not in conflict with any
703 program planned or undertaken by any agency of the state and that it
704 will not adversely affect any privately-owned and operated boating
705 facility.

706 (d) The Commissioners of Environmental Protection and Motor
707 Vehicles shall annually on or before December thirty-first, submit
708 separate reports to the joint standing committee of the General
709 Assembly having cognizance of matters relating to state finance,
710 revenue and bonding, on the operation of the boating account. The
711 report shall contain a detailed statement of expenditures related to
712 each of the purposes set forth in subsection (b) for the twelve-month
713 period ending October thirty-first, a projected budget for such
714 purposes for the next succeeding twelve-month period and
715 recommendations, if any, concerning the operation of the account and
716 the boating safety and enforcement programs.

717 Sec. 22. Section 5 of public act 09-173 is repealed and the following is
718 substituted in lieu thereof (*Effective from passage*):

719 (a) Except as provided in subsection (b) of this section, the fee for a
720 resident marine waters fishing license shall be [ten dollars and the fee
721 for a nonresident marine waters fishing license shall be fifteen dollars]
722 as specified in section 26-28 of the general statutes, as amended by this
723 act. Persons sixty-five years of age and over who have been residents
724 of this state for not less than one year may be issued an annual marine
725 waters fishing license without fee. The town clerk shall retain a
726 recording fee of one dollar for each marine waters fishing license

727 issued by him or her.

728 (b) Any nonresident residing in one of the New England states or
729 the state of New York may procure a marine waters fishing license for
730 the same fee or fees as a resident of this state if he or she is a resident of
731 a state the laws of which allow the same privilege to residents of this
732 state.

733 Sec. 23. Section 20-341g of the general statutes is repealed and the
734 following is substituted in lieu thereof (*Effective from passage, and*
735 *applicable to the renewal of a license that expires on or after October 1, 2009*):

736 All licenses shall be renewed annually in accordance with the
737 provisions of section 19a-88. The fee shall be [twenty-five] fifty dollars
738 for subsurface sewage disposal system installer license renewal and
739 [ten] twenty dollars for subsurface sewage disposal system cleaner
740 license renewal.

741 Sec. 24. Section 20-438 of the general statutes is repealed and the
742 following is substituted in lieu thereof (*Effective from passage, and*
743 *applicable to the renewal of a license that expires on or after October 1, 2009*):

744 On and after one year following the effective date of regulations
745 adopted pursuant to section 20-440, no person shall be employed as an
746 asbestos abatement site supervisor unless such worker has completed
747 a training program on the supervision of asbestos abatement approved
748 by the department and has been issued a certificate by the department.
749 Applications for such certificate shall be made to the department on
750 forms provided by the department and shall contain such information
751 regarding the applicant's qualifications as may be required in
752 regulations adopted pursuant to section 20-440, and shall be
753 accompanied by a fee of [fifty] one hundred dollars. The department
754 may issue a certificate under this section to any person who is licensed
755 or certified in another state under a law which provides standards
756 which are equal to or higher than those of the state of Connecticut,
757 provided such person is not subject to any unresolved complaints or

758 pending disciplinary actions. Certificates issued pursuant to this
759 section shall be renewed annually in accordance with the provisions of
760 section 19a-88 upon payment of a fee of [fifty] one hundred dollars.

761 Sec. 25. Subsection (b) of section 20-162bb of the general statutes is
762 repealed and the following is substituted in lieu thereof (*Effective from*
763 *passage*):

764 (b) Except as provided in subsection (c) of this section, each person
765 seeking licensure to practice perfusion in this state shall make
766 application on forms prescribed by the department, pay an application
767 fee of [two hundred fifty] three hundred fifteen dollars and present to
768 the department satisfactory evidence that such person (1) successfully
769 completed a perfusion education program with standards established
770 by the Accreditation Committee for Perfusion Education and approved
771 by the Commission on Accreditation of Allied Health Education
772 Programs; (2) completed a minimum of fifty cases after graduating
773 from a perfusion education program accredited or approved pursuant
774 to subdivision (1) of this subsection; and (3) after completing the
775 requirements set forth in subdivision (2) of this subsection,
776 successfully completed the certification examination offered by the
777 American Board of Cardiovascular Perfusion, or its successor. The
778 commissioner shall grant a license as a perfusionist to any applicant
779 who meets the requirements of this subsection.

780 Sec. 26. Subsection (g) of section 20-162bb of the general statutes is
781 repealed and the following is substituted in lieu thereof (*Effective from*
782 *passage, and applicable to the renewal of a license that expires on or after*
783 *October 1, 2009*):

784 (g) Licenses shall be renewed annually in accordance with the
785 provisions of section 19a-88 for a fee of [two hundred fifty] three
786 hundred fifteen dollars.

787 Sec. 27. Subsection (a) of section 56 of public act 09-232 is repealed
788 and the following is substituted in lieu thereof (*Effective from passage,*

789 and applicable to the renewal of a license that expires on or after October 1,
790 2009):

791 (a) The fee for an initial license as an audiologist shall be [one
792 hundred] two hundred dollars. Licenses shall be renewed in
793 accordance with section 19a-88 of the general statutes upon payment of
794 a fee of [one hundred] two hundred dollars.

795 Sec. 28. Section 26-28 of the general statutes, as amended by section
796 443 of public act 09-3 of the June special session, is repealed and the
797 following is substituted in lieu thereof (*Effective from passage*):

798 (a) Except as provided in subsection (b) of this section, the fees for
799 firearms hunting, archery hunting, trapping and sport fishing licenses
800 or for the combination thereof shall be as follows: (1) Resident firearms
801 hunting license, twenty-eight dollars; (2) resident fishing license, forty
802 dollars; (3) resident marine waters fishing license, [thirty] ten dollars;
803 (4) one-day resident marine waters fishing license, fifteen dollars; (5)
804 resident all-waters fishing license, fifty dollars; (6) resident
805 combination license to fish in inland waters and firearms hunt, fifty-six
806 dollars; (7) resident combination license to fish in marine waters and
807 firearms hunt, fifty dollars; (8) resident combination license to fish in
808 all waters and firearms hunt, sixty dollars; (9) resident combination
809 license to fish in all waters and bow and arrow permit to hunt deer and
810 small game issued pursuant to section 26-86c, as amended by [this act,]
811 public act 09-3 of the June special session, eighty-four dollars; (10)
812 resident firearms super sport license to fish in all waters and firearms
813 hunt, firearms private land shotgun or rifle deer permit issued
814 pursuant to section 26-86a, as amended by [this act,] public act 09-3 of
815 the June special session, and permit to hunt wild turkey during the
816 spring season on private land issued pursuant to section 26-48a, as
817 amended by [this act,] public act 09-3 of the June special session, one
818 hundred sixteen dollars; (11) resident archery super sport license to
819 fish in all waters, bow and arrow permit to hunt deer and small game
820 issued pursuant to section 26-86c, as amended by [this act,] public act

821 09-3 of the June special session, and permit to hunt wild turkey during
822 the spring season on private land issued pursuant to section 26-48a, as
823 amended by [this act,] public act 09-3 of the June special session, one
824 hundred four dollars; (12) resident trapping license, fifty dollars; (13)
825 resident junior trapping license for persons under sixteen years of age,
826 fifteen dollars; (14) junior firearms hunting license, fifteen dollars; (15)
827 nonresident firearms hunting license, one hundred thirty-four dollars;
828 (16) nonresident inland waters fishing license, eighty dollars; (17)
829 nonresident inland waters fishing license for a period of three
830 consecutive days, thirty-two dollars; (18) nonresident marine waters
831 fishing license, sixty dollars; (19) nonresident marine waters fishing
832 license for a period of three consecutive days, twenty-four dollars; (20)
833 nonresident all-waters fishing license, one hundred dollars; (21)
834 nonresident combination license to firearms hunt and inland waters
835 fish, one hundred seventy-six dollars; (22) nonresident combination
836 license to fish in all waters and firearms hunt, one hundred ninety
837 dollars; (23) nonresident combination license to fish in marine waters
838 and firearms hunt, one hundred seventy dollars; and (24) nonresident
839 trapping license, two hundred fifty dollars. Persons sixty-five years of
840 age and over who have been residents of this state for not less than one
841 year and who meet the requirements of subsection (b) of section 26-31
842 may be issued an annual license to firearms hunt or to fish or
843 combination license to fish and firearms hunt or a license to trap
844 without fee. The issuing agency shall indicate on a combination license
845 the specific purpose for which such license is issued. The town clerk
846 shall retain a recording fee of one dollar for each license issued by him.

847 (b) Any nonresident residing in one of the New England states or
848 the state of New York may procure a license to hunt or to fish or to
849 hunt and fish for the same fee or fees as a resident of this state if he is a
850 resident of a state the laws of which allow the same privilege to
851 residents of this state.

852 Sec. 29. Section 30-66 of the general statutes is repealed and the
853 following is substituted in lieu thereof (*Effective from passage*):

854 For the purpose of raising the moneys necessary to defray the
855 expenses incurred in the administration of section 30-64 and
856 subdivisions (1), (2), (3) and (4) of subsection (b) of section 30-6a, there
857 shall be paid to the Department of Consumer Protection by each
858 permittee, for the sale of alcoholic liquor at retail for off-the-premises
859 consumption, a sum equal to six and one-quarter per cent of the
860 prevailing regular permit fees for such permittees, rounded up to the
861 next whole five dollar increment. All such sums shall be paid by the
862 department into the State Treasury to the credit of the General Fund.

863 Sec. 30. Subsection (a) of section 38a-11 of the general statutes, as
864 amended by section 384 of public act 09-3 of the June special session, is
865 repealed and the following is substituted in lieu thereof (*Effective from*
866 *passage, and applicable to appointments issued or continued on or after*
867 *October 1, 2009*):

868 (a) The commissioner shall demand and receive the following fees:
869 (1) For the annual fee for each license issued to a domestic insurance
870 company, two hundred dollars; (2) for receiving and filing annual
871 reports of domestic insurance companies, fifty dollars; (3) for filing all
872 documents prerequisite to the issuance of a license to an insurance
873 company, two hundred twenty dollars, except that the fee for such
874 filings by any health care center, as defined in section 38a-175, shall be
875 one thousand three hundred fifty dollars; (4) for filing any additional
876 paper required by law, thirty dollars; (5) for each certificate of
877 valuation, organization, reciprocity or compliance, forty dollars; (6) for
878 each certified copy of a license to a company, forty dollars; (7) for each
879 certified copy of a report or certificate of condition of a company to be
880 filed in any other state, forty dollars; (8) for amending a certificate of
881 authority, two hundred dollars; (9) for each license issued to a rating
882 organization, two hundred dollars. In addition, insurance companies
883 shall pay any fees imposed under section 12-211; (10) a filing fee of
884 fifty dollars for each initial application for a license made pursuant to
885 section 38a-769; (11) with respect to insurance agents' appointments:
886 (A) A filing fee of fifty dollars for each request for any agent

887 appointment, except that no filing fee shall be payable for a request for
888 agent appointment by an insurance company domiciled in a state or
889 foreign country which does not require any filing fee for a request for
890 agent appointment for a Connecticut insurance company; (B) a fee of
891 [eighty] one hundred dollars for each appointment issued to an agent
892 of a domestic insurance company or for each appointment continued;
893 and (C) a fee of eighty dollars for each appointment issued to an agent
894 of any other insurance company or for each appointment continued,
895 except that (i) no fee shall be payable for an appointment issued to an
896 agent of an insurance company domiciled in a state or foreign country
897 which does not require any fee for an appointment issued to an agent
898 of a Connecticut insurance company, and (ii) the fee shall be twenty
899 dollars for each appointment issued or continued to an agent of an
900 insurance company domiciled in a state or foreign country with a
901 premium tax rate below Connecticut's premium tax rate; (12) with
902 respect to insurance producers: (A) An examination fee of fifteen
903 dollars for each examination taken, except when a testing service is
904 used, the testing service shall pay a fee of fifteen dollars to the
905 commissioner for each examination taken by an applicant; (B) a fee of
906 eighty dollars for each license issued; (C) a fee of eighty dollars per
907 year, or any portion thereof, for each license renewed; and (D) a fee of
908 eighty dollars for any license renewed under the transitional process
909 established in section 38a-784; (13) with respect to public adjusters: (A)
910 An examination fee of fifteen dollars for each examination taken,
911 except when a testing service is used, the testing service shall pay a fee
912 of fifteen dollars to the commissioner for each examination taken by an
913 applicant; and (B) a fee of two hundred fifty dollars for each license
914 issued or renewed; (14) with respect to casualty adjusters: (A) An
915 examination fee of twenty dollars for each examination taken, except
916 when a testing service is used, the testing service shall pay a fee of
917 twenty dollars to the commissioner for each examination taken by an
918 applicant; (B) a fee of eighty dollars for each license issued or renewed;
919 and (C) the expense of any examination administered outside the state
920 shall be the responsibility of the entity making the request and such

921 entity shall pay to the commissioner two hundred dollars for such
922 examination and the actual traveling expenses of the examination
923 administrator to administer such examination; (15) with respect to
924 motor vehicle physical damage appraisers: (A) An examination fee of
925 eighty dollars for each examination taken, except when a testing
926 service is used, the testing service shall pay a fee of eighty dollars to
927 the commissioner for each examination taken by an applicant; (B) a fee
928 of eighty dollars for each license issued or renewed; and (C) the
929 expense of any examination administered outside the state shall be the
930 responsibility of the entity making the request and such entity shall
931 pay to the commissioner two hundred dollars for such examination
932 and the actual traveling expenses of the examination administrator to
933 administer such examination; (16) with respect to certified insurance
934 consultants: (A) An examination fee of twenty-six dollars for each
935 examination taken, except when a testing service is used, the testing
936 service shall pay a fee of twenty-six dollars to the commissioner for
937 each examination taken by an applicant; (B) a fee of two hundred fifty
938 dollars for each license issued; and (C) a fee of two hundred fifty
939 dollars for each license renewed; (17) with respect to surplus lines
940 brokers: (A) An examination fee of twenty dollars for each
941 examination taken, except when a testing service is used, the testing
942 service shall pay a fee of twenty dollars to the commissioner for each
943 examination taken by an applicant; and (B) a fee of six hundred
944 twenty-five dollars for each license issued or renewed; (18) with
945 respect to fraternal agents, a fee of eighty dollars for each license
946 issued or renewed; (19) a fee of twenty-six dollars for each license
947 certificate requested, whether or not a license has been issued; (20)
948 with respect to domestic and foreign benefit societies shall pay: (A) For
949 service of process, fifty dollars for each person or insurer to be served;
950 (B) for filing a certified copy of its charter or articles of association,
951 fifteen dollars; (C) for filing the annual report, twenty dollars; and (D)
952 for filing any additional paper required by law, fifteen dollars; (21)
953 with respect to foreign benefit societies: (A) For each certificate of
954 organization or compliance, fifteen dollars; (B) for each certified copy

955 of permit, fifteen dollars; and (C) for each copy of a report or certificate
956 of condition of a society to be filed in any other state, fifteen dollars;
957 (22) with respect to reinsurance intermediaries: A fee of six hundred
958 twenty-five dollars for each license issued or renewed; (23) with
959 respect to life settlement providers: (A) A filing fee of twenty-six
960 dollars for each initial application for a license made pursuant to
961 section 38a-465a; and (B) a fee of forty dollars for each license issued or
962 renewed; (24) with respect to life settlement brokers: (A) A filing fee of
963 twenty-six dollars for each initial application for a license made
964 pursuant to section 38a-465a; and (B) a fee of forty dollars for each
965 license issued or renewed; (25) with respect to preferred provider
966 networks, a fee of two thousand seven hundred fifty dollars for each
967 license issued or renewed; (26) with respect to rental companies, as
968 defined in section 38a-799, a fee of eighty dollars for each permit
969 issued or renewed; (27) with respect to medical discount plan
970 organizations licensed under section 38a-479rr, a fee of six hundred
971 twenty-five dollars for each license issued or renewed; (28) with
972 respect to pharmacy benefits managers, an application fee of one
973 hundred dollars for each registration issued or renewed; (29) with
974 respect to captive insurance companies, as defined in section 38a-91aa,
975 a fee of three hundred seventy-five dollars for each license issued or
976 renewed; and (30) with respect to each duplicate license issued a fee of
977 fifty dollars for each license issued.

978 Sec. 31. Subdivisions (3) to (5), inclusive, of section 20-330 of the
979 general statutes are repealed and the following is substituted in lieu
980 thereof (*Effective from passage*):

981 (3) "Plumbing and piping work" means the installation, repair,
982 replacement, alteration or maintenance of gas, water and associated
983 fixtures, laboratory equipment, sanitary equipment, other than
984 subsurface sewage disposal systems, fire prevention apparatus, all
985 water systems for human usage, sewage treatment facilities and all
986 associated fittings within a building and includes lateral storm and
987 sanitary lines from buildings to the mains, process piping, swimming

988 pools and pumping equipment, and includes making connections to
989 back flow prevention devices, and includes low voltage wiring, not
990 exceeding twenty-four volts, used within a lawn sprinkler system, but
991 does not include (A) solar thermal work performed pursuant to a
992 certificate held as provided in section 32 of this act, except for the
993 repair of those portions of a solar hot water heating system that
994 include the basic domestic hot water tank and the tie-in to the potable
995 water system, (B) the installation, repair, replacement, alteration or
996 maintenance of fire prevention apparatus within a structure, except for
997 standpipes that are not connected to sprinkler systems, and (C)
998 medical gas and vacuum systems work. For the purposes of this
999 subdivision, "process piping" means piping or tubing that conveys
1000 liquid or gas that is used directly in the production of a chemical or a
1001 product for human consumption;

1002 (4) "Solar thermal work" means the installation, erection, repair,
1003 replacement, alteration, or maintenance of active, passive and hybrid
1004 solar systems that directly convert ambient energy into heat or convey,
1005 store or distribute such ambient energy;

1006 (5) "Heating, piping and cooling work" means (A) the installation,
1007 repair, replacement, maintenance or alteration of any apparatus for
1008 piping, appliances, devices or accessories for heating systems,
1009 including sheet metal work, (B) the installation, repair, replacement,
1010 maintenance or alteration of air conditioning and refrigeration
1011 systems, boilers, including apparatus and piping for the generation or
1012 conveyance of steam and associated pumping equipment and process
1013 piping, and (C) on-site operation, by manipulating, adjusting or
1014 controlling, with sufficient technical knowledge, as determined by the
1015 commissioner, (i) heating systems with a steam or water boiler
1016 maximum operating pressure of fifteen pounds per square inch gauge
1017 or greater, or (ii) air conditioning or refrigeration systems with an
1018 aggregate of more than fifty horsepower or kilowatt equivalency of
1019 fifty horsepower or of two hundred pounds of refrigerant. Heating,
1020 piping and cooling work does not include solar thermal work

1021 performed pursuant to a certificate held as provided in section 32 of
1022 this act, or medical gas and vacuum systems work or the passive
1023 monitoring of heating, air conditioning or refrigeration systems. For
1024 the purposes of this subdivision, "process piping" means piping or
1025 tubing that conveys liquid or gas that is used directly in the production
1026 of a chemical or a product for human consumption.

1027 Sec. 32. (NEW) (*Effective from passage*) The Commissioner of
1028 Consumer Protection, after consultation with either the Heating,
1029 Piping, Cooling and Sheet Metal Work Board or the Plumbing and
1030 Piping Work Board, as appropriate, shall issue a solar thermal work
1031 certificate authorizing the performance of solar thermal work, as
1032 defined in section 20-330 of the general statutes, as amended by this
1033 act, to any person who: (1) Has been issued a P-1, P-2, P-3, P-4, S-1, S-2,
1034 S-3 or S-4, license issued by the Department of Consumer Protection,
1035 (2) has completed a solar thermal installation training course approved
1036 by the commissioner, and (3) has achieved a passing score on a solar
1037 thermal work examination approved by the commissioner. Such
1038 certificate shall be renewed consistent with the renewal process for the
1039 prerequisite licenses. The initial or renewal fee for such certificate shall
1040 be fifty dollars.

1041 Sec. 33. (NEW) (*Effective from passage*) (a) There is established an
1042 account to be known as the "air emissions permit operating fee
1043 account". Said account shall be established by the Comptroller as a
1044 separate, nonlapsing account within the General Fund. Any moneys
1045 collected in accordance with section 22a-174 of the general statutes
1046 shall be deposited in the General Fund and credited to the air
1047 emissions permit operating fee account. Any balance remaining in the
1048 account at the end of any fiscal year shall be carried forward in the
1049 account for the fiscal year next succeeding. The account shall be used
1050 by the Commissioner of Environmental Protection for the purpose of
1051 covering the direct and indirect costs of administering the program set
1052 forth in Title V of the federal Clean Air Act Amendments of 1990.

1053 (b) On and after April 1, 2003, any moneys in the air emissions
1054 permit operating fee account in excess of the federally mandated level
1055 of presumptive funding calculated pursuant to 40 CFR 70.9, as
1056 amended from time to time, may be used by the Commissioner of
1057 Environmental Protection to carry out the provisions of chapter 446c of
1058 the general statutes or may be transferred, at the direction of the
1059 commissioner, to the federal Clean Air Act account established
1060 pursuant to section 14-49b of the general statutes.

1061 (c) On or before September thirtieth of each year, the State
1062 Comptroller shall transfer from the air emissions permit operating fee
1063 account to the federal Clean Air Act account such funds identified by
1064 the commissioner as being in excess of the federally mandated level of
1065 presumptive funding calculated pursuant to 40 CFR 70.9, as amended
1066 from time to time.

1067 Sec. 34. Subsection (h) of section 22a-174 of the general statutes, as
1068 amended by section 464 of public act 09-3 of the June special session, is
1069 repealed and the following is substituted in lieu thereof (*Effective from*
1070 *passage*):

1071 (h) The commissioner may require, by regulations adopted in
1072 accordance with the provisions of chapter 54, payment of a fee by the
1073 owner or operator of a source of air pollution, sufficient to cover the
1074 reasonable cost of a visual test of an air pollution control device
1075 through the use of a dust compound in the detection of leaks in such
1076 device, or the monitoring of such test, provided such fee may not
1077 exceed the average cost to the department for the conduct or
1078 monitoring of such tests plus ten per cent of such average cost. [All]
1079 Except as specified in section 33 of this act, all payments received by
1080 the commissioner pursuant to this subsection shall be deposited in the
1081 General Fund and credited to the appropriations of the Department of
1082 Environmental Protection in accordance with the provisions of section
1083 4-86.

1084 Sec. 35. Subsections (d) and (e) of section 22a-6f of the general

1085 statutes, as amended by section 395 of public act 09-3 of the June
1086 special session, are repealed and the following is substituted in lieu
1087 thereof (*Effective from passage*):

1088 (d) Notwithstanding any provision of the general statutes or any
1089 regulation adopted under this title, on and after October 1, 2009, any
1090 fee in effect pursuant to regulations adopted pursuant to any section of
1091 this title that is greater than one thousand dollars shall be increased by
1092 two hundred fifty dollars, any such fee that is greater than or equal to
1093 one hundred fifty dollars, but less than or equal to one thousand
1094 dollars, shall be increased by twenty-five per cent and rounded up to
1095 the nearest whole five-dollar increment and any such fee of less than
1096 one hundred fifty dollars shall be doubled. Any such fee contained in
1097 title 22a shall not be less than one hundred dollars.

1098 (e) Unless otherwise specified in a general permit, the registration
1099 fee for a general permit shall be as follows: (1) If the person intending
1100 to engage in the regulated activity is required to register with the
1101 Department of Environmental Protection and obtain approval of the
1102 registration before the activity is authorized, one thousand two
1103 hundred fifty dollars; or (2) if the person intending to engage in the
1104 regulated activity is only required to register with the Department of
1105 Environmental Protection before the activity is authorized, [~~five~~] six
1106 hundred twenty-five dollars. No fee for a general permit shall exceed
1107 [~~five~~] six thousand two hundred fifty dollars.

1108 Sec. 36. Subsection (b) of section 22a-200c of the general statutes is
1109 repealed and the following is substituted in lieu thereof (*Effective from*
1110 *passage*):

1111 (b) The Department of Environmental Protection, in consultation
1112 with the Department of Public Utility Control, shall auction all
1113 emissions allowances and invest the proceeds, which shall be
1114 deposited into a Regional Greenhouse Gas account established by the
1115 Comptroller as a separate, nonlapsing account within the General
1116 Fund, on behalf of electric ratepayers in energy conservation, load

1117 management and Class I renewable energy programs. In making such
1118 investments, the Commissioner of Environmental Protection shall
1119 consider strategies that maximize cost effective reductions in
1120 greenhouse gas emission. Allowances shall be auctioned under the
1121 oversight of the Department of Public Utility Control and the
1122 Department of Environmental Protection by a contractor or trustee on
1123 behalf of the electric ratepayers.

1124 Sec. 37. (NEW) (*Effective from passage*) The Commissioner of
1125 Environmental Protection shall submit to the Comptroller annually,
1126 not later than the first day of December, a report for the fiscal year
1127 ending immediately preceding with respect to the account under
1128 section 15-155 of the general statutes, as amended by this act, including
1129 a statement as to all revenue received for deposit therein and all
1130 expenditures therefrom in such fiscal year.

1131 Sec. 38. (NEW) (*Effective from passage*) (a) An amount equivalent to
1132 all revenue deposited with the State Treasurer from fees paid for vessel
1133 registration numbers or registration decals in accordance with section
1134 15-144 of the general statutes in the period from the first day of
1135 November each year to and including the thirty-first day of October
1136 next succeeding, commencing November 1, 1981, shall be distributed
1137 as provided in section 15-155 of the general statutes, as amended by
1138 this act, provided for purposes of determining such amount for the
1139 period from November 1, 1981, to October 31, 1982, inclusive, such
1140 revenue received in the period from July 1, 1981, to October 31, 1981,
1141 shall be considered as revenue received in said period commencing
1142 November 1, 1981. The portion of such total amount of distribution to
1143 be paid to towns under the provisions of subdivision (2) of subsection
1144 (a) of said section 15-155 shall be distributed in accordance with a
1145 formula under which each town shall receive a proportionate part of
1146 the distribution determined by a ratio, the numerator of which shall be
1147 the total property taxes paid with respect to vessels on the assessment
1148 list of October 1, 1978, in such town and the denominator of which
1149 shall be the total property taxes paid in all towns with respect to

1150 vessels on their assessment lists of October 1, 1978.

1151 (b) For purposes of determining the amount of distribution to each
1152 town in accordance with subsection (a) of this section, the assessor in
1153 each town shall, not later than October 1, 1981, submit to the Secretary
1154 of the Office of Policy and Management a statement as to the amount
1155 of property tax paid in such town with respect to vessels on the
1156 assessment list of October 1, 1978, including such supporting evidence
1157 as may be requested by said secretary. Not later than the first day of
1158 December each year, commencing December 1, 1994, the
1159 Commissioner of Motor Vehicles shall certify to the Comptroller the
1160 amount of payment to each town related to the portion of such
1161 revenue to be distributed in accordance with said subdivision (2) of
1162 subsection (a) of said section 15-155 and the Comptroller shall draw an
1163 order on the Treasurer for the amount as determined for each town not
1164 later than the fifteenth day of December next following. The Treasurer
1165 shall pay such amount to each town not later than the thirtieth day of
1166 December next following. "Town", whenever used in this section refers
1167 to any town as defined in section 15-127 of the general statutes.

1168 Sec. 39. (*Effective from passage*) Section 103 of public act 09-3 of the
1169 June special session, shall be effective from its passage, and shall be
1170 applicable to income years commencing on or after January 1, 2009.

1171 Sec. 40. (*Effective from passage*) Section 390 of public act 09-3 of the
1172 June special session shall be effective October 1, 2009, and be
1173 applicable to calendar years commencing on or after January 1, 2009.

1174 Sec. 41. Section 126 of public act 09-3 of the June special session is
1175 amended to read as follows (*Effective from passage*):

1176 (a) For the fiscal year ending June 30, 2010, the Comptroller shall
1177 transfer the sum of [seventy-two million] sixty-two million eight
1178 hundred thousand dollars from the resources of the General Fund to
1179 the Special Transportation Fund.

1180 (b) For the fiscal [year] years ending June 30, 2011, and [annually
1181 thereafter] June 30, 2012, the Comptroller shall transfer the sum of [one
1182 hundred seventeen million five hundred thousand] one hundred nine
1183 million dollars from the resources of the General Fund to the Special
1184 Transportation Fund.

1185 (c) For the fiscal year ending June 30, 2013, and annually thereafter,
1186 the Comptroller shall transfer the sum of one hundred seventy-two
1187 million eight hundred thousand dollars from the resources of the
1188 General Fund to the Special Transportation Fund.

1189 Sec. 42. Section 73 of public act 09-3 of the June special session is
1190 amended to read as follows (*Effective from passage*):

1191 (a) Notwithstanding the provisions of section 4-30a of the general
1192 statutes, the State Treasurer shall, on the effective date of this section,
1193 transfer the sum of [one billion sixty-two million] one billion thirty-
1194 nine million seven hundred thousand dollars from the Budget Reserve
1195 Fund to the resources of the General Fund to be used as revenue for
1196 the fiscal year ending June 30, 2010.

1197 (b) Notwithstanding the provisions of section 4-30a of the general
1198 statutes, the State Treasurer shall, on July 1, 2010, transfer the sum of
1199 [three hundred nineteen million seven hundred thousand] three
1200 hundred forty-two million dollars from the Budget Reserve Fund to
1201 the resources of the General Fund to be used as revenue for the fiscal
1202 year ending June 30, 2011.

1203 Sec. 43. Section 9-623 of the general statutes, as amended by section
1204 151 of public act 09-3 of the June special session, is repealed and the
1205 following is substituted in lieu thereof (*Effective from passage*):

1206 (a) Any person who knowingly and wilfully violates any provision
1207 of this chapter shall be fined not more than five thousand dollars or
1208 imprisoned not more than five years, or both. The Secretary of the
1209 State or the town clerk shall notify the State Elections Enforcement

1210 Commission of any such violation of which said secretary or such
1211 town clerk may have knowledge. Any such fine for a violation of any
1212 provision of this chapter applying to the office of the Treasurer shall be
1213 deposited on a pro rata basis in any trust funds, as defined in section 3-
1214 13c, affected by such violation.

1215 (b) (1) If any campaign treasurer fails to file any statement required
1216 by section 9-608, or if any candidate fails to file either (A) a statement
1217 for the formation of a candidate committee as required by section 9-
1218 604, or (B) a certification pursuant to section 9-603 that the candidate is
1219 exempt from forming a candidate committee as required by section
1220 9-604, within the time required, the campaign treasurer or candidate,
1221 as the case may be, shall pay a late filing fee of [two] one hundred
1222 dollars.

1223 (2) In the case of any such statement or certification that is required
1224 to be filed with the State Elections Enforcement Commission, the
1225 commission shall, not later than ten days after the filing deadline is, or
1226 should be, known to have passed, notify by certified mail, return
1227 receipt requested, the person required to file that, if such statement or
1228 certification is not filed not later than twenty-one days after such
1229 notice, the person is in violation of section 9-603, 9-604 or 9-608.

1230 (3) In the case of any such statement or certification that is required
1231 to be filed with a town clerk, the town clerk shall forthwith after the
1232 filing deadline is, or should be, known to have passed, notify by
1233 certified mail, return receipt requested, the person required to file that,
1234 if such statement or certification is not filed not later than seven days
1235 after the town clerk mails such notice, the town clerk shall notify the
1236 State Elections Enforcement Commission that the person is in violation
1237 of section 9-603, 9-604 or 9-608.

1238 (4) The penalty for any violation of section 9-603, 9-604 or 9-608 shall
1239 be a fine of not less than two hundred dollars or more than two
1240 thousand dollars or imprisonment for not more than one year, or both.

1241 Sec. 44. (*Effective from passage*) Notwithstanding the provisions of
1242 subparagraph (B) of subdivision (72) of section 12-81 of the general
1243 statutes, any person otherwise eligible for a 2007 grand list exemption
1244 pursuant to said subdivision (72) in the town of Newtown, except that
1245 such person failed to file the required exemption application within
1246 the time period prescribed, shall be regarded as having filed said
1247 application in a timely manner if such person files said application not
1248 later than thirty days after the effective date of this section, and pays
1249 the late filing fee pursuant to section 12-81k of the general statutes.
1250 Upon confirmation of the receipt of such fee and verification of the
1251 exemption eligibility of the machinery and equipment included in such
1252 application, the assessor shall approve the exemption for such
1253 property. If taxes have been paid on the property for which such
1254 exemption is approved, the town of Newtown shall reimburse such
1255 person in an amount equal to the amount by which such taxes exceed
1256 the taxes payable if the application had been filed in a timely manner.
1257 Notwithstanding the provisions of subsection (c) of section 12-94b of
1258 the general statutes and section 12-94e of the general statutes, the
1259 assessor of the town of Newtown may submit such approved
1260 exemption application to the Secretary of the Office of Policy and
1261 Management together with a request for reimbursement of the tax loss
1262 resulting from such exemption. Subject to the secretary's review and
1263 approval of such exemption, such reimbursement shall be included in
1264 the next certification the secretary makes to the Comptroller under the
1265 provisions of section 12-94b of the general statutes.

1266 Sec. 45. (*Effective from passage*) Notwithstanding the provisions of
1267 subparagraph (B) of subdivision (72) of section 12-81 of the general
1268 statutes, any person otherwise eligible for a 2007 grand list exemption
1269 pursuant to said subdivision (72) in the town of Watertown, except
1270 that such person failed to file the required exemption application
1271 within the time period prescribed, shall be regarded as having filed
1272 said application in a timely manner if such person files said application
1273 not later than thirty days after the effective date of this section, and
1274 pays the late filing fee pursuant to section 12-81k of the general

1275 statutes. Upon confirmation of the receipt of such fee and verification
1276 of the exemption eligibility of the machinery and equipment included
1277 in such application, the assessor shall approve the exemption for such
1278 property. If taxes have been paid on the property for which such
1279 exemption is approved, the town of Watertown shall reimburse such
1280 person in an amount equal to the amount by which such taxes exceed
1281 the taxes payable if the application had been filed in a timely manner.
1282 Notwithstanding the provisions of subsection (c) of section 12-94b of
1283 the general statutes and section 12-94e of the general statutes, the
1284 assessor of the town of Watertown may submit such approved
1285 exemption application to the Secretary of the Office of Policy and
1286 Management together with a request for reimbursement of the tax loss
1287 resulting from such exemption. Subject to the secretary's review and
1288 approval of such exemption, such reimbursement shall be included in
1289 the next certification the secretary makes to the Comptroller under the
1290 provisions of section 12-94b of the general statutes.

1291 Sec. 46. (*Effective from passage*) Notwithstanding the provisions of
1292 subparagraph (B) of subdivision (72) of section 12-81 of the general
1293 statutes, any person otherwise eligible for a 2007 grand list exemption
1294 pursuant to said subdivision (72) in the town of Suffield, except that
1295 such person failed to file the required exemption application within
1296 the time period prescribed, shall be regarded as having filed said
1297 application in a timely manner if such person files said application not
1298 later than thirty days after the effective date of this section, and pays
1299 the late filing fee pursuant to section 12-81k of the general statutes.
1300 Upon confirmation of the receipt of such fee and verification of the
1301 exemption eligibility of the machinery and equipment included in such
1302 application, the assessor shall approve the exemption for such
1303 property. If taxes have been paid on the property for which such
1304 exemption is approved, the town of Suffield shall reimburse such
1305 person in an amount equal to the amount by which such taxes exceed
1306 the taxes payable if the application had been filed in a timely manner.
1307 Notwithstanding the provisions of subsection (c) of section 12-94b of
1308 the general statutes and section 12-94e of the general statutes, the

1309 assessor of the town of Suffield may submit such approved exemption
1310 application to the Secretary of the Office of Policy and Management
1311 together with a request for reimbursement of the tax loss resulting
1312 from such exemption. Subject to the secretary's review and approval of
1313 such exemption, such reimbursement shall be included in the next
1314 certification the secretary makes to the Comptroller under the
1315 provisions of section 12-94b of the general statutes.

1316 Sec. 47. (*Effective from passage*) Notwithstanding the provisions of
1317 subparagraph (B) of subdivision (72) of section 12-81 of the general
1318 statutes, any person otherwise eligible for a 2007 grand list exemption
1319 pursuant to said subdivision (72) in the town of Windsor, except that
1320 such person failed to file the required exemption application within
1321 the time period prescribed, shall be regarded as having filed said
1322 application in a timely manner if such person files said application not
1323 later than thirty days after the effective date of this section, and pays
1324 the late filing fee pursuant to section 12-81k of the general statutes.
1325 Upon confirmation of the receipt of such fee and verification of the
1326 exemption eligibility of the machinery and equipment included in such
1327 application, the assessor shall approve the exemption for such
1328 property. If taxes have been paid on the property for which such
1329 exemption is approved, the town of Windsor shall reimburse such
1330 person in an amount equal to the amount by which such taxes exceed
1331 the taxes payable if the application had been filed in a timely manner.
1332 Notwithstanding the provisions of subsection (c) of section 12-94b of
1333 the general statutes and section 12-94e of the general statutes, the
1334 assessor of the town of Windsor may submit such approved exemption
1335 application to the Secretary of the Office of Policy and Management
1336 together with a request for reimbursement of the tax loss resulting
1337 from such exemption. Subject to the secretary's review and approval of
1338 such exemption, such reimbursement shall be included in the next
1339 certification the secretary makes to the Comptroller under the
1340 provisions of section 12-94b of the general statutes.

1341 Sec. 48. (*Effective from passage*) Notwithstanding the provisions of

1342 subparagraph (B) of subdivision (72) of section 12-81 of the general
1343 statutes, any person otherwise eligible for a 2008 grand list exemption
1344 pursuant to said subdivision (72) in the town of West Hartford, except
1345 that such person failed to file the required exemption application
1346 within the time period prescribed, shall be regarded as having filed
1347 said application in a timely manner if such person files said application
1348 not later than thirty days after the effective date of this section and
1349 pays the late filing fee pursuant to section 12-81k of the general
1350 statutes. Upon confirmation of the receipt of such fee and verification
1351 of the exemption eligibility of the machinery and equipment included
1352 in such application, the assessor shall approve the exemption for such
1353 property. If taxes have been paid on the property for which such
1354 exemption is approved, the town of West Hartford shall reimburse
1355 such person in an amount equal to the amount by which such taxes
1356 exceed the taxes payable if the application had been filed in a timely
1357 manner. Notwithstanding the provisions of subsection (a) of section
1358 12-94b of the general statutes and section 12-94e of the general statutes,
1359 the assessor of the town of West Hartford may submit such approved
1360 exemption application to the Secretary of the Office of Policy and
1361 Management together with a request for reimbursement of the tax loss
1362 resulting from such exemption. Subject to the secretary's review and
1363 approval of such exemption, such reimbursement shall be included in
1364 the next certification the secretary makes to the Comptroller under the
1365 provisions of section 12-94b of the general statutes.

1366 Sec. 49. (*Effective from passage*) Notwithstanding the provisions of
1367 subparagraph (B) of subdivision (72) of section 12-81 of the general
1368 statutes, any person otherwise eligible for a 2006 grand list exemption
1369 pursuant to said subdivision (72) in the town of New Britain, except
1370 that such person failed to file the required exemption application
1371 within the time period prescribed, shall be regarded as having filed
1372 said application in a timely manner if such person files said application
1373 not later than thirty days after the effective date of this section, and
1374 pays the late filing fee pursuant to section 12-81k of the general
1375 statutes. Upon confirmation of the receipt of such fee and verification

1376 of the exemption eligibility of the machinery and equipment included
1377 in such application, the assessor shall approve the exemption for such
1378 property. If taxes have been paid on the property for which such
1379 exemption is approved, the town of New Britain shall reimburse such
1380 person in an amount equal to the amount by which such taxes exceed
1381 the taxes payable if the application had been filed in a timely manner.
1382 Notwithstanding the provisions of subsection (c) of section 12-94b of
1383 the general statutes and section 12-94e of the general statutes, the
1384 assessor of the town of New Britain may submit such approved
1385 exemption application to the Secretary of the Office of Policy and
1386 Management together with a request for reimbursement of the tax loss
1387 resulting from such exemption. Subject to the secretary's review and
1388 approval of such exemption, such reimbursement shall be included in
1389 the next certification the secretary makes to the Comptroller under the
1390 provisions of section 12-94b of the general statutes.

1391 Sec. 50. (*Effective from passage*) Notwithstanding the provisions of
1392 subparagraph (B) of subdivision (72) of section 12-81 of the general
1393 statutes, any person otherwise eligible for a 2007 grand list exemption
1394 pursuant to said subdivision (72) in the town of Hartford, except that
1395 such person failed to file the required exemption application within
1396 the time period prescribed, shall be regarded as having filed said
1397 application in a timely manner if such person files said application not
1398 later than thirty days after the effective date of this section, and pays
1399 the late filing fee pursuant to section 12-81k of the general statutes.
1400 Upon confirmation of the receipt of such fee and verification of the
1401 exemption eligibility of the machinery and equipment included in such
1402 application, the assessor shall approve the exemption for such
1403 property. If taxes have been paid on the property for which such
1404 exemption is approved, the town of Hartford shall reimburse such
1405 person in an amount equal to the amount by which such taxes exceed
1406 the taxes payable if the application had been filed in a timely manner.
1407 Notwithstanding the provisions of subsection (c) of section 12-94b of
1408 the general statutes and section 12-94e of the general statutes, the
1409 assessor of the town of Hartford may submit such approved

1410 exemption application to the Secretary of the Office of Policy and
1411 Management together with a request for reimbursement of the tax loss
1412 resulting from such exemption. Subject to the secretary's review and
1413 approval of such exemption, such reimbursement shall be included in
1414 the next certification the secretary makes to the Comptroller under the
1415 provisions of section 12-94b of the general statutes.

1416 Sec. 51. (*Effective from passage*) Notwithstanding the provisions of
1417 subparagraph (C) of subdivision (59) of section 12-81 of the general
1418 statutes, any person otherwise eligible for a 2007 grand list exemption
1419 pursuant to said subdivision (59) in the town of New Haven, except
1420 that such person failed to file the required exemption application
1421 within the time period prescribed, shall be regarded as having filed
1422 said application in a timely manner if such person files said application
1423 not later than thirty days after the effective date of this section, and
1424 pays the late filing fee pursuant to section 12-81k of the general
1425 statutes. Upon confirmation of the receipt of such fee and verification
1426 of the exemption eligibility of the machinery and equipment included
1427 in such application, the assessor shall approve the exemption for such
1428 property. If taxes have been paid on the property for which such
1429 exemption is approved, the town of New Haven shall reimburse such
1430 person in an amount equal to the amount by which such taxes exceed
1431 the taxes payable if the application had been filed in a timely manner.
1432 Notwithstanding the provisions of subsection (c) of section 12-94b of
1433 the general statutes and section 12-94e of the general statutes, the
1434 assessor of the town of New Haven may submit such approved
1435 exemption application to the Secretary of the Office of Policy and
1436 Management together with a request for reimbursement of the tax loss
1437 resulting from such exemption. Subject to the secretary's review and
1438 approval of such exemption, such reimbursement shall be included in
1439 the next certification the secretary makes to the Comptroller under the
1440 provisions of section 12-94b of the general statutes.

1441 Sec. 52. (*Effective from passage*) Notwithstanding the provisions of
1442 subparagraph (C) of subdivision (59) of section 12-81 of the general

1443 statutes, any person otherwise eligible for a 2008 grand list exemption
1444 pursuant to said subdivision (59) in the town of Torrington, except that
1445 such person failed to file the required exemption application within
1446 the time period prescribed, shall be regarded as having filed said
1447 application in a timely manner if such person files said application not
1448 later than thirty days after the effective date of this section, and pays
1449 the late filing fee pursuant to section 12-81k of the general statutes.
1450 Upon confirmation of the receipt of such fee and verification of the
1451 exemption eligibility of the machinery and equipment included in such
1452 application, the assessor shall approve the exemption for such
1453 property. If taxes have been paid on the property for which such
1454 exemption is approved, the town of Torrington shall reimburse such
1455 person in an amount equal to the amount by which such taxes exceed
1456 the taxes payable if the application had been filed in a timely manner.
1457 Notwithstanding the provisions of subsection (c) of section 12-94b of
1458 the general statutes and section 12-94e of the general statutes, the
1459 assessor of the town of Torrington may submit such approved
1460 exemption application to the Secretary of the Office of Policy and
1461 Management together with a request for reimbursement of the tax loss
1462 resulting from such exemption. Subject to the secretary's review and
1463 approval of such exemption, such reimbursement shall be included in
1464 the next certification the secretary makes to the Comptroller under the
1465 provisions of section 12-94b of the general statutes.

1466 Sec. 53. (*Effective from passage*) Notwithstanding the provisions of
1467 subparagraph (B) of subdivision (72) of section 12-81 of the general
1468 statutes, any person otherwise eligible for a 2008 grand list exemption
1469 pursuant to said subdivision (72) in the town of Stonington, except that
1470 such person failed to file the required exemption application within
1471 the time period prescribed, shall be regarded as having filed said
1472 application in a timely manner if such person files said application not
1473 later than thirty days after the effective date of this section, and pays
1474 the late filing fee pursuant to section 12-81k of the general statutes.
1475 Upon confirmation of the receipt of such fee and verification of the
1476 exemption eligibility of the machinery and equipment included in such

1477 application, the assessor shall approve the exemption for such
1478 property. If taxes have been paid on the property for which such
1479 exemption is approved, the town of Stonington shall reimburse such
1480 person in an amount equal to the amount by which such taxes exceed
1481 the taxes payable if the application had been filed in a timely manner.
1482 Notwithstanding the provisions of subsection (c) of section 12-94b of
1483 the general statutes and section 12-94e of the general statutes, the
1484 assessor of the town of Stonington may submit such approved
1485 exemption application to the Secretary of the Office of Policy and
1486 Management together with a request for reimbursement of the tax loss
1487 resulting from such exemption. Subject to the secretary's review and
1488 approval of such exemption, such reimbursement shall be included in
1489 the next certification the secretary makes to the Comptroller under the
1490 provisions of section 12-94b of the general statutes.

1491 Sec. 54. (*Effective from passage*) Notwithstanding the provisions of
1492 subparagraph (C) of subdivision (59) of section 12-81 of the general
1493 statutes, any person otherwise eligible for a 2007 grand list exemption
1494 pursuant to said subdivision (59) in the town of Bridgeport, except that
1495 such person failed to file the required exemption application within
1496 the time period prescribed, shall be regarded as having filed said
1497 application in a timely manner if such person files said application not
1498 later than thirty days after the effective date of this section, and pays
1499 the late filing fee pursuant to section 12-81k of the general statutes.
1500 Upon confirmation of the receipt of such fee and verification of the
1501 exemption eligibility of the machinery and equipment included in such
1502 application, the assessor shall approve the exemption for such
1503 property. If taxes have been paid on the property for which such
1504 exemption is approved, the town of Bridgeport shall reimburse such
1505 person in an amount equal to the amount by which such taxes exceed
1506 the taxes payable if the application had been filed in a timely manner.
1507 Notwithstanding the provisions of subsection (c) of section 12-94b of
1508 the general statutes and section 12-94e of the general statutes, the
1509 assessor of the town of Bridgeport may submit such approved
1510 exemption application to the Secretary of the Office of Policy and

1511 Management together with a request for reimbursement of the tax loss
 1512 resulting from such exemption. Subject to the secretary's review and
 1513 approval of such exemption, such reimbursement shall be included in
 1514 the next certification the secretary makes to the Comptroller under the
 1515 provisions of section 12-94b of the general statutes.

1516 Sec. 55. Section 4 of public act 09-2 of the June special session and
 1517 sections 70 and 462 of public act 09-3 of the June special session are
 1518 repealed. (*Effective from passage*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-217jj(b)(1)(B)
Sec. 2	<i>from passage</i>	12-217jj(b)(1)(C)
Sec. 3	<i>from passage</i>	12-217jj(b)(3)
Sec. 4	<i>from passage</i>	12-217ll(b)(1)(B)
Sec. 5	<i>from passage</i>	12-217ll(b)(3)
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage, and applicable to estates of decedents dying on or after January 1, 2010</i>	12-391(c) to (e)
Sec. 9	<i>from passage, and applicable to the estates of decedents dying on or after July 1, 2009</i>	12-392(a)
Sec. 10	<i>from passage, and applicable to estates of decedents dying on or after January 1, 2010</i>	12-392(b)(3)
Sec. 11	<i>from passage, and applicable to estates of decedents dying on or after January 1, 2010</i>	12-398(e)

Sec. 12	<i>from passage, and applicable to gifts made during calendar years commencing on or after January 1, 2010</i>	12-642(a)(4)
Sec. 13	<i>from passage</i>	New section
Sec. 14	<i>from passage</i>	New section
Sec. 15	<i>from passage</i>	New section
Sec. 16	<i>from passage</i>	New section
Sec. 17	<i>from passage</i>	22a-449(e)
Sec. 18	<i>from passage, and applicable to the renewal of a license that expires on or after September 30, 2009</i>	12-288
Sec. 19	<i>from passage</i>	New section
Sec. 20	<i>from passage</i>	19a-88(c)(3)
Sec. 21	<i>from passage</i>	15-155
Sec. 22	<i>from passage</i>	PA 09-173, Sec. 5
Sec. 23	<i>from passage, and applicable to the renewal of a license that expires on or after October 1, 2009</i>	20-341g
Sec. 24	<i>from passage, and applicable to the renewal of a license that expires on or after October 1, 2009</i>	20-438
Sec. 25	<i>from passage</i>	20-162bb(b)
Sec. 26	<i>from passage, and applicable to the renewal of a license that expires on or after October 1, 2009</i>	20-162bb(g)
Sec. 27	<i>from passage, and applicable to the renewal of a license that expires on or after October 1, 2009</i>	PA 09-232, Sec. 56(a)
Sec. 28	<i>from passage</i>	26-28
Sec. 29	<i>from passage</i>	30-66
Sec. 30	<i>from passage, and applicable to appointments issued or continued on or after October 1, 2009</i>	38a-11(a)

Sec. 31	<i>from passage</i>	20-330(3) to (5)
Sec. 32	<i>from passage</i>	New section
Sec. 33	<i>from passage</i>	New section
Sec. 34	<i>from passage</i>	22a-174(h)
Sec. 35	<i>from passage</i>	22a-6f(d) and (e)
Sec. 36	<i>from passage</i>	22a-200c(b)
Sec. 37	<i>from passage</i>	New section
Sec. 38	<i>from passage</i>	New section
Sec. 39	<i>from passage</i>	New section
Sec. 40	<i>from passage</i>	New section
Sec. 41	<i>from passage</i>	PA 09-3 of the June Sp. Sess., Sec. 126
Sec. 42	<i>from passage</i>	PA 09-3 of the June Sp. Sess., Sec. 73
Sec. 43	<i>from passage</i>	9-623
Sec. 44	<i>from passage</i>	New section
Sec. 45	<i>from passage</i>	New section
Sec. 46	<i>from passage</i>	New section
Sec. 47	<i>from passage</i>	New section
Sec. 48	<i>from passage</i>	New section
Sec. 49	<i>from passage</i>	New section
Sec. 50	<i>from passage</i>	New section
Sec. 51	<i>from passage</i>	New section
Sec. 52	<i>from passage</i>	New section
Sec. 53	<i>from passage</i>	New section
Sec. 54	<i>from passage</i>	New section
Sec. 55	<i>from passage</i>	Repealer section