



General Assembly

Amendment

January Session, 2009

LCO No. 6762

SB0015406762SD0

Offered by:

SEN. LEBEAU, 3rd Dist.
REP. BERGER, 73rd Dist.
SEN. DEFRONZO, 6th Dist.
REP. GUERRERA, 29th Dist.
SEN. COLEMAN, 2nd Dist.
SEN. FRANTZ, 36th Dist.

SEN. KISSEL, 7th Dist.
REP. SAYERS, 60th Dist.
REP. HORNISH, 62nd Dist.
REP. CONWAY, 61st Dist.
REP. BARAM, 15th Dist.

To: Subst. Senate Bill No. 154

File No. 389

Cal. No. 298

"AN ACT CONCERNING THE ADMINISTRATION OF BRADLEY INTERNATIONAL AIRPORT."

1 Strike section 2 in its entirety and renumber remaining sections and
2 internal references accordingly

3 After the last section, add the following and renumber sections and
4 internal references accordingly:

5 "Sec. 501. (NEW) (*Effective from passage*) There is established an
6 airport development zone, which shall comprise the following census
7 tract blocks in the towns of Windsor Locks, Suffield, East Granby and
8 Windsor:

9 090034701001022, 090034701003000, 090034701003001,
10 090034701003002, 090034701003003, 090034701003004,

11	090034701003005,	090034701003017,	090034701003018,
12	090034701003019,	090034701003020,	090034701003021,
13	090034701003025,	090034701003026,	090034735022009,
14	090034735022010,	090034735022011,	090034735022012,
15	090034735022013,	090034735025004,	090034735027000,
16	090034735029000,	090034735029001,	090034735029002,
17	090034735029003,	090034735029004,	090034735029006,
18	090034761009000,	090034761009010,	090034761009011,
19	090034761009012,	090034761009013,	090034762001023,
20	090034762001025,	090034762002009,	090034762002013,
21	090034763003004,	090034763009000,	090034763009001,
22	090034763009002,	090034763009003,	090034763009004,
23	090034763009005,	090034763009006,	090034763009007,
24	090034763009008,	090034763009009,	090034763009010,
25	090034763009011,	090034763009012,	090034763009013,
26	090034763009014,	090034763009015,	090034763009016,
27	090034763009017,	090034763009018,	090034763009020,
28	090034763009021,	090034763009022,	090034763009023,
29	090034763009024,	090034763009025,	090034763009026,
30	090034763009031,	090034763009033,	090034771014005,
31	090034771014011,	090034771014012,	090034771014013,
32	090034771014014,	090034771014017,	090034771014018,
33	090034771014019,	090034771014020,	090034771023025,
34	090034771023026,	090034771023027,	090034771023036,
35	090034701003006,	090034701003022,	090034701003023,
36	090034701005000,	090034761001039,	090034763009028

37 Sec. 502. Section 12-65b of the general statutes is repealed and the
38 following is substituted in lieu thereof (*Effective October 1, 2010, and*
39 *applicable to assessment years commencing on or after October 1, 2010*):

40 (a) Any municipality may, by affirmative vote of its legislative body,
41 enter into a written agreement with any party owning or proposing to
42 acquire an interest in real property in such municipality, or with any
43 party owning or proposing to acquire an interest in air space in such
44 municipality, or with any party who is the lessee of, or who proposes
45 to be the lessee of, air space in such municipality in such a manner that
46 the air space leased or proposed to be leased shall be assessed to the
47 lessee pursuant to section 12-64, fixing the assessment of the real
48 property or air space which is the subject of the agreement, and all

49 improvements thereon or therein and to be constructed thereon or
50 therein, subject to the provisions of subsection (b) of this section, (1) for
51 a period of not more than seven years, provided the cost of such
52 improvements to be constructed is not less than three million dollars,
53 (2) for a period of not more than two years, provided the cost of such
54 improvements to be constructed is not less than five hundred
55 thousand dollars, or (3) to the extent of not more than fifty per cent of
56 such increased assessment, for a period of not more than three years,
57 provided the cost of such improvements to be constructed is not less
58 than twenty-five thousand dollars.

59 (b) The provisions of subsection (a) of this section shall only apply if
60 the improvements are for at least one of the following: (1) Office use;
61 (2) retail use; (3) permanent residential use; (4) transient residential
62 use; (5) manufacturing use; (6) warehouse, storage or distribution use;
63 (7) structured multilevel parking use necessary in connection with a
64 mass transit system; (8) information technology; (9) recreation
65 facilities; or (10) transportation facilities.

66 (c) The state shall make an annual grant payment to each
67 municipality entering into an agreement under subsection (a) of this
68 section with respect to a property located in an airport development
69 zone in the amount of forty per cent of the amount of that tax revenue
70 which the municipality or district would have received except for the
71 provisions of subsection (a) of this section. On or before the first day of
72 August of each year, each municipality shall file a claim with the
73 Secretary of the Office of Policy and Management for the amount of
74 such grant payment to which such municipality is entitled under this
75 section. The claim shall be made on forms prescribed by the secretary
76 and shall be accompanied by such supporting information as the
77 secretary may require. Any municipality which neglects to transmit to
78 the secretary such claim and supporting documentation as required by
79 this section shall forfeit two hundred fifty dollars to the state, provided
80 the secretary may waive such forfeiture in accordance with procedures
81 and standards adopted by regulation in accordance with chapter 54.
82 The secretary shall review each such claim as provided in section 12-

83 120b. Any claimant aggrieved by the results of the secretary's review
84 shall have the rights of appeal as set forth in section 12-120b. The
85 secretary shall, on or before the December fifteenth next succeeding the
86 deadline for the receipt of such claims, certify to the Comptroller the
87 amount due under this section, including any modification of such
88 claim made prior to December fifteenth, to each municipality which
89 has made a claim under the provisions of this section. The Comptroller
90 shall draw an order on the Treasurer on or before the fifth business
91 day following December fifteenth, and the Treasurer shall pay the
92 amount thereof to each such municipality or district on or before the
93 following December thirty-first. If any modification is made as the
94 result of the provisions of this section on or after the December first
95 following the date on which the municipality has provided the amount
96 of tax revenue in question, any adjustment to the amount due to any
97 municipality for the period for which such modification was made
98 shall be made in the next payment the Treasurer shall make to such
99 municipality or district pursuant to this section. The amount of the
100 grant payable to each municipality in accordance with this section
101 shall be reduced proportionately in the event that the total amount of
102 the grants payable to all municipalities exceeds the amount
103 appropriated.

104 Sec. 503. (NEW) (*Effective from passage and applicable to income years*
105 *commencing on or after January 1, 2011*) (a) There shall be allowed as a
106 credit against the tax imposed by chapter 208 of the general statutes for
107 any business occupying a property located in an airport development
108 zone designated pursuant to section 501 of this act for which a
109 municipality was reimbursed pursuant to subsection (c) of section 12-
110 65a of the general statutes, as amended by this act, in an amount equal
111 to the following percentage of that portion of such tax which is
112 allocable to that property: (1) Thirty per cent, if there are twenty-five or
113 more but not more than one hundred fifty new employees working at
114 such property; or (2) fifty per cent if there are one hundred fifty or
115 more new employees working at such property. Businesses seeking a
116 credit pursuant to this section shall apply to the Department of

117 Revenue Services upon authorization of municipal reimbursement
118 pursuant to section 12-65b of the general statutes, as amended by this
119 act. As used in this subsection: (A) "New employee" means a person
120 hired by a taxpayer to fill a position for a new job or a person shifted
121 from an existing location of the taxpayer outside this state to a business
122 entity in this state, provided (i) in no case shall the total number of new
123 employees allowed for purposes of this credit exceed the total increase
124 in the taxpayer's employment in this state, which increase shall be the
125 difference between (I) the number of employees employed by the
126 taxpayer in this state at the time of application to the Commissioner of
127 Revenue Services for such credit plus the number of new employees
128 who would be eligible for inclusion under the credit allowed under
129 this subsection without regard to this calculation, and (II) the highest
130 number of employees employed by the taxpayer in this state in the
131 year preceding the taxpayer's application to the Commissioner of
132 Revenue Services for such credit, and (ii) a person shall be deemed to
133 be a "new employee" only if such person's duties in connection with
134 the operation of the facility are on a regular, full-time or equivalent or
135 full-time and permanent basis; and (B) "new job" means a job that did
136 not exist in the business of a taxpayer in this state prior to the
137 taxpayer's application to the Commissioner of Revenue Services for
138 such credit and that is filled by a new employee, but does not include a
139 job created when an employee is shifted from an existing location of
140 the taxpayer in this state to the property.

141 (b) The credit allowed by this section may be claimed only by the
142 initial occupant or occupants of the property. The credit may first be
143 claimed on the tax return for the taxpayer's income year which begins
144 during the calendar year next succeeding the calendar year in which
145 the taxpayer was issued an eligibility certificate, and may be claimed in
146 each of the following nine income years. If within such period,
147 however, any property ceases to meet the job creation target under
148 which it qualified for the credits, or any occupant ceases to be an
149 occupant, the entitlement to the credit allowed by this section shall
150 terminate in the income year in which the qualification or occupancy

151 ceases, and there shall not be a pro rata application of the credit to
152 such income year.

153 (c) Any subsequent occupant or occupants of the property may
154 claim the credit allowed by this section in accordance with subsection
155 (b) of this section but only after submitting an application to the
156 Department of Revenue Services on a form prescribed by such
157 department.

158 (d) The Commissioner of Economic and Community Development
159 shall, upon request, provide a copy of the notice received pursuant to
160 section 502 of this act to the Commissioner of Revenue Services.

161 Sec. 504. Subdivision (43) of section 12-412 of the general statutes is
162 repealed and the following is substituted in lieu thereof (*Effective*
163 *October 1, 2010, and applicable to sales occurring on or after said date*):

164 (43) Sales of any replacement parts for machinery to any business
165 entity located in any enterprise zone designated pursuant to section
166 32-70 or in an airport development zone designated pursuant to
167 section 501 of this act for use within such zone.

168 Sec. 505. (NEW) (*Effective from passage*) The Bradley Board of
169 Directors may contract with the Connecticut Center for Advanced
170 Technology to help manufacturers and technology-based businesses
171 locating in the Airport Development Zone, created pursuant to section
172 501 of this act, to obtain job training services from the state's
173 community technical colleges and other training providers."