General Assembly **Amendment**

January Session, 2009 LCO No. **8550**

SB0116208550SR0

Offered by:
SEN. RORABACK, 30th Dist.

To: Senate Bill No. **1162** File No. 854 Cal. No. 551

(As Amended by Senate Amendment Schedule "A")

"AN ACT CONCERNING EXPENDITURES OF APPROPRIATED FUNDS OTHER THAN THE GENERAL FUND."

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

"Section 1. (*Effective July 1, 2009*) The following sums are appropriated for the annual period as indicated and for the purposes described.

GENERAL FUND	
	2009-2010
	$
LEGISLATIVE	
LEGISLATIVE MANAGEMENT	
Personal Services	45,706,079
Other Expenses	16,890,317
Equipment	984,500
Flag Restoration	50,000

T13	Minor Capital Improvements	1,200,000
T14	Interim Salary/Caucus Offices	567,500
T15	Redistricting	300,000
T16	Old State House	600,000
T17	Enhancing Agency Outcomes	200,000
T18	OTHER THAN PAYMENTS TO LOCAL	
T19	GOVERNMENTS	
T20	Interstate Conference Fund	382,875
T21	AGENCY TOTAL	66,881,271
T22		
T23	AUDITORS OF PUBLIC ACCOUNTS	
T24	Personal Services	12,017,107
T25	Other Expenses	795,510
T26	Equipment	50,000
T27	AGENCY TOTAL	12,862,617
T28		
T29	COMMISSION ON AGING	
T30	Personal Services	358,998
T31	Other Expenses	55,516
T32	AGENCY TOTAL	414,514
T33		
T34	PERMANENT COMMISSION ON THE STATUS	
T35	OF WOMEN	
T36	Personal Services	725,502
T37	Other Expenses	156,179
T38	Equipment	1,000
T39	AGENCY TOTAL	882,681
T40		
T41	COMMISSION ON CHILDREN	
T42	Personal Services	727,758
T43	Other Expenses	157,324
T44	AGENCY TOTAL	885,082
T45		
T46	LATINO AND PUERTO RICAN AFFAIRS	
T47	COMMISSION	
T48	Personal Services	464,124
T49	Other Expenses	60,501
T50	AGENCY TOTAL	524,625
T51		

T52	AFRICAN-AMERICAN AFFAIRS COMMISSION	
T53	Personal Services	323,403
T54	Other Expenses	30,724
T55	AGENCY TOTAL	354,127
T56		
T57	ASIAN PACIFIC AMERICAN AFFAIRS	
T58	COMMISSION	
T59	Personal Services	49,810
T60	Other Expenses	10,000
T61	Equipment	5,000
T62	AGENCY TOTAL	64,810
T63		
T64	TOTAL	82,869,727
T65	LEGISLATIVE	
T66		
T67	GENERAL GOVERNMENT	
T68		
T69	GOVERNOR'S OFFICE	
T70	Personal Services	2,631,374
T71	Other Expenses	335,562
T72	Equipment	95
T73	OTHER THAN PAYMENTS TO LOCAL	
T74	GOVERNMENTS	
T75	New England Governors' Conference	94,967
T76	National Governors' Association	115,300
T77	AGENCY TOTAL	3,177,298
T78		
T79	SECRETARY OF THE STATE	
T80	Personal Services	1,650,000
T81	Other Expenses	843,884
T82	Equipment	100
T83	Commercial Recording Division	8,934,721
T84	AGENCY TOTAL	11,428,705
T85		
T86	LIEUTENANT GOVERNOR'S OFFICE	
T87	Personal Services	448,000
T88	Other Expenses	45,000
T89	Equipment	100
T90	AGENCY TOTAL	493,100

T91		
T92	ELECTIONS ENFORCEMENT COMMISSION	
T93	Personal Services	1,581,631
T94	Other Expenses	314,058
T95	Equipment	24,985
T96	Citizens' Election Fund Administration Account	3,200,000
T97	AGENCY TOTAL	5,120,674
T98		
T99	OFFICE OF STATE ETHICS	
T100	Personal Services	1,536,526
T101	Other Expenses	239,017
T102	Equipment	16,500
T103	Judge Trial Referee Fees	10,000
T104	Reserve for Attorney Fees	10,000
T105	Information Technology Initiatives	50,000
T106	AGENCY TOTAL	1,862,043
T107		
T108	FREEDOM OF INFORMATION COMMISSION	
T109	Personal Services	1,978,200
T110	Other Expenses	239,918
T111	Equipment	44,800
T112	AGENCY TOTAL	2,262,918
T113		
T114	JUDICIAL SELECTION COMMISSION	
T115	Personal Services	72,072
T116	Other Expenses	18,375
T117	Equipment	100
T118	AGENCY TOTAL	90,547
T119		
T120	STATE PROPERTIES REVIEW BOARD	
T121	Personal Services	308,229
T122	Other Expenses	191,612
T123	Equipment	100
T124	AGENCY TOTAL	499,941
T125		
T126	CONTRACTING STANDARDS BOARD	
T127	Personal Services	375,000
T128	Other Expenses	500,000
T129	Equipment	100

T130	AGENCY TOTAL	875,100
T131		
T132	STATE TREASURER	
T133	Personal Services	4,105,709
T134	Other Expenses	317,968
T135	Equipment	100
T136	AGENCY TOTAL	4,423,777
T137		
T138	STATE COMPTROLLER	
T139	Personal Services	22,405,656
T140	Other Expenses	4,914,630
T141	Equipment	100
T142	OTHER THAN PAYMENTS TO LOCAL	
T143	GOVERNMENTS	
T144	Governmental Accounting Standards Board	19,570
T145	AGENCY TOTAL	27,339,956
T146		
T147	DEPARTMENT OF REVENUE SERVICES	
T148	Personal Services	62,765,072
T149	Other Expenses	10,006,747
T150	Equipment	100
T151	Collection and Litigation Contingency Fund	204,479
T152	AGENCY TOTAL	72,976,398
T153		
T154	DIVISION OF SPECIAL REVENUE	
T155	Personal Services	5,658,231
T156	Other Expenses	1,142,289
T157	Equipment	100
T158	Gaming Policy Board	2,903
T159	AGENCY TOTAL	6,803,523
T160		
T161	STATE INSURANCE AND RISK MANAGEMENT	
T162	BOARD	
T163	Personal Services	294,130
T164	Other Expenses	12,952,857
T165	Equipment	100
T166	Surety Bonds for State Officials and Employees	95,200
T167	AGENCY TOTAL	13,342,287
T168		

T169	OFFICE OF POLICY AND MANAGEMENT	
T170	Personal Services	15,388,813
T171	Other Expenses	2,802,640
T172	Equipment	100
T173	Automated Budget System and Data Base Link	59,780
T174	Leadership, Education, Athletics in Partnership	
T175	(LEAP)	850,000
T176	Cash Management Improvement Act	100
T177	Justice Assistance Grants	2,097,708
T178	Neighborhood Youth Centers	1,200,000
T179	Land Use Education	75,000
T180	Water Planning Council	170,000
T181	OTHER THAN PAYMENTS TO LOCAL	
T182	GOVERNMENTS	
T183	Tax Relief for Elderly Renters	22,000,000
T184	Regional Planning Agencies	200,000
T185	PAYMENTS TO LOCAL GOVERNMENTS	
T186	Reimbursement Property Tax - Disability	
T187	Exemption	400,000
T188	Distressed Municipalities	7,800,000
T189	Property Tax Relief Elderly Circuit Breaker	20,505,899
T190	Property Tax Relief Elderly Freeze Program	610,000
T191	Property Tax Relief for Veterans	2,970,099
T192	P.I.L.O.T. - New Manufacturing Machinery and	
T193	Equipment	57,348,215
T194	Capital City Economic Development	6,400,000
T195	AGENCY TOTAL	140,878,354
T196		
T197	DEPARTMENT OF VETERANS' AFFAIRS	
T198	Personal Services	24,949,071
T199	Other Expenses	7,219,943
T200	Equipment	100
T201	Support Services for Veterans	190,000
T202	OTHER THAN PAYMENTS TO LOCAL	
T203	GOVERNMENTS	
T204	Burial Expenses	7,200
T205	Headstones	370,000
T206	AGENCY TOTAL	32,736,314
T207		

T208	OFFICE OF WORKFORCE COMPETITIVENESS	
T209	Personal Services	426,287
T210	Other Expenses	100,000
T211	CETC Workforce	1,000,000
T212	Job Funnels Projects	500,000
T213	Nanotechnology Study	200,000
T214	SBIR Initiative	250,000
T215	Spanish-American Merchants Association	400,000
T216	SBIR Matching Grants	150,000
T217	AGENCY TOTAL	3,026,287
T218		
T219	BOARD OF ACCOUNTANCY	
T220	Personal Services	340,711
T221	Other Expenses	158,357
T222	Equipment	7,082
T223	AGENCY TOTAL	506,150
T224		
T225	DEPARTMENT OF ADMINISTRATIVE	
T226	SERVICES	
T227	Personal Services	22,580,631
T228	Other Expenses	665,847
T229	Equipment	100
T230	Loss Control Risk Management	239,329
T231	Employees' Review Board	32,630
T232	Refunds of Collections	28,500
T233	W. C. Administrator	5,213,554
T234	Hospital Billing System	109,950
T235	Correctional Ombudsman	334,000
T236	Claims Commissioner Operations	339,094
T237	AGENCY TOTAL	29,543,635
T238		
T239	DEPARTMENT OF INFORMATION	
T240	TECHNOLOGY	
T241	Personal Services	8,946,175
T242	Other Expenses	6,362,489
T243	Equipment	100
T244	Connecticut Education Network	3,479,874
T245	Internet and E-Mail Services	5,552,968
T246	Statewide Information Technology Services	23,035,342

T247	AGENCY TOTAL	47,376,948
T248		
T249	DEPARTMENT OF PUBLIC WORKS	
T250	Personal Services	7,589,020
T251	Other Expenses	27,285,784
T252	Equipment	100
T253	Management Services	4,236,508
T254	Rents and Moving	11,646,996
T255	Capitol Day Care Center	127,250
T256	Facilities Design Expenses	4,700,853
T257	AGENCY TOTAL	55,586,511
T258		
T259	ATTORNEY GENERAL	
T260	Personal Services	31,317,674
T261	Other Expenses	1,030,637
T262	Equipment	100
T263	AGENCY TOTAL	32,348,411
T264		
T265	DIVISION OF CRIMINAL JUSTICE	
T266	Personal Services	49,765,435
T267	Other Expenses	2,303,715
T268	Equipment	1,900
T269	Forensic Sex Evidence Exams	1,021,060
T270	Witness Protection	344,211
T271	Training and Education	114,916
T272	Expert Witnesses	198,643
T273	Medicaid Fraud Control	739,918
T274	Criminal Justice Commission	650
T275	AGENCY TOTAL	54,490,448
T276		
T277	STATE MARSHAL COMMISSION	
T278	Personal Services	301,287
T279	Other Expenses	108,672
T280	Equipment	100
T281	AGENCY TOTAL	410,059
T282		
T283	TOTAL	547,599,384
T284	GENERAL GOVERNMENT	
T285		

T286	REGULATION AND PROTECTION	
T287		
T288	DEPARTMENT OF PUBLIC SAFETY	
T289	Personal Services	133,040,484
T290	Other Expenses	30,530,524
T291	Equipment	100
T292	Stress Reduction	23,354
T293	Fleet Purchase	8,234,839
T294	Gun Law Enforcement Task Force	400,000
T295	Workers' Compensation Claims	3,438,787
T296	COLLECT	48,925
T297	Urban Violence Task Force	318,018
T298	OTHER THAN PAYMENTS TO LOCAL	
T299	GOVERNMENTS	
T300	Civil Air Patrol	34,920
T301	AGENCY TOTAL	176,069,951
T302		
T303	POLICE OFFICER STANDARDS AND	
T304	TRAINING COUNCIL	
T305	Personal Services	1,895,106
T306	Other Expenses	993,398
T307	Equipment	100
T308	AGENCY TOTAL	2,888,604
T309		
T310	BOARD OF FIREARMS PERMIT EXAMINERS	
T311	Personal Services	72,390
T312	Other Expenses	8,971
T313	Equipment	100
T314	AGENCY TOTAL	81,461
T315		
T316	MILITARY DEPARTMENT	
T317	Personal Services	3,429,348
T318	Other Expenses	3,343,324
T319	Equipment	100
T320	Firing Squads	319,500
T321	Veteran's Service Bonuses	306,000
T322	AGENCY TOTAL	7,398,272
T323		
T324	COMMISSION ON FIRE PREVENTION AND	

T325	CONTROL	
T326	Personal Services	1,657,698
T327	Other Expenses	717,528
T328	Equipment	100
T329	Firefighter Training I	555,250
T330	OTHER THAN PAYMENTS TO LOCAL	
T331	GOVERNMENTS	
T332	Fire Training School - Willimantic	161,798
T333	Fire Training School - Torrington	81,367
T334	Fire Training School - New Haven	48,364
T335	Fire Training School - Derby	37,139
T336	Fire Training School - Wolcott	100,162
T337	Fire Training School - Fairfield	70,395
T338	Fire Training School - Hartford	169,336
T339	Fire Training School - Middletown	59,053
T340	Payments to Volunteer Fire Companies	195,000
T341	Fire Training School - Stamford	55,432
T342	AGENCY TOTAL	3,908,622
T343		
T344	DEPARTMENT OF BANKING	
T345	Personal Services	10,785,132
T346	Other Expenses	1,974,735
T347	Equipment	18,984
T348	AGENCY TOTAL	12,778,851
T349		
T350	INSURANCE DEPARTMENT	
T351	Personal Services	13,252,487
T352	Other Expenses	2,579,759
T353	Equipment	102,375
T354	AGENCY TOTAL	15,934,621
T355		
T356	OFFICE OF CONSUMER COUNSEL	
T357	Personal Services	1,476,507
T358	Other Expenses	556,971
T359	Equipment	10,000
T360	AGENCY TOTAL	2,043,478
T361		
T362	DEPARTMENT OF PUBLIC UTILITY CONTROL	
T363	Personal Services	11,419,537

T364	Other Expenses	1,677,671
T365	Equipment	60,500
T366	AGENCY TOTAL	13,157,708
T367		
T368	OFFICE OF THE HEALTHCARE ADVOCATE	
T369	Personal Services	641,509
T370	Other Expenses	140,351
T371	Equipment	2,400
T372	AGENCY TOTAL	784,260
T373		
T374	DEPARTMENT OF CONSUMER PROTECTION	
T375	Personal Services	10,774,000
T376	Other Expenses	1,298,990
T377	Equipment	100
T378	AGENCY TOTAL	12,073,090
T379		
T380	LABOR DEPARTMENT	
T381	Personal Services	8,630,815
T382	Other Expenses	750,000
T383	Equipment	100
T384	Occupational Health Clinics	500,000
T385	Workforce Investment Act	22,957,988
T386	Connecticut's Youth Employment Program	1,000,000
T387	Jobs First Employment Services	17,555,803
T388	Opportunity Industrial Centers	500,000
T389	Individual Development Accounts	500,000
T390	STRIDE	270,000
T391	Apprenticeship Program	500,000
T392	Connecticut Career Resource Network	149,667
T393	21st Century Jobs	450,000
T394	Incumbent Worker Training	450,000
T395	STRIVE	270,000
T396	Customized Services	500,000
T397	AGENCY TOTAL	54,984,373
T398		
T399	OFFICE OF THE VICTIM ADVOCATE	
T400	Personal Services	260,963
T401	Other Expenses	40,020
T402	Equipment	100

T403	AGENCY TOTAL	301,083
T404		
T405	COMMISSION ON HUMAN RIGHTS AND	
T406	OPPORTUNITIES	
T407	Personal Services	5,550,674
T408	Other Expenses	1,087,376
T409	Equipment	100
T410	Martin Luther King, Jr. Commission	6,650
T411	AGENCY TOTAL	6,644,800
T412		
T413	OFFICE OF PROTECTION AND ADVOCACY	
T414	FOR PERSONS WITH DISABILITIES	
T415	Personal Services	2,348,226
T416	Other Expenses	369,483
T417	Equipment	100
T418	AGENCY TOTAL	2,717,809
T419		
T420	OFFICE OF THE CHILD ADVOCATE	
T421	Personal Services	694,662
T422	Other Expenses	162,016
T423	Equipment	100
T424	Child Fatality Review Panel	95,010
T425	AGENCY TOTAL	951,788
T426		
T427	WORKERS' COMPENSATION COMMISSION	
T428	Personal Services	9,900,000
T429	Other Expenses	3,155,016
T430	Equipment	82,000
T431	Rehabilitative Services	2,288,065
T432	AGENCY TOTAL	15,425,081
T433		
T434	DEPARTMENT OF EMERGENCY	
T435	MANAGEMENT AND HOMELAND	
T436	SECURITY	
T437	Personal Services	3,339,140
T438	Other Expenses	854,460
T439	Equipment	100
T440	AGENCY TOTAL	4,193,700
T441		

T442	TOTAL	332,337,552
T443	REGULATION AND PROTECTION	
T444		
T445	CONSERVATION AND DEVELOPMENT	
T446		
T447	DEPARTMENT OF AGRICULTURE	
T448	Personal Services	3,870,000
T449	Other Expenses	500,000
T450	Equipment	100
T451	CT Seafood Advisory Council	47,500
T452	Food Council	25,000
T453	Vibrio Bacterium Program	100
T454	Connecticut Wine Council	47,500
T455	Senior Food Vouchers	300,000
T456	Urban Organic Farms	50,000
T457	OTHER THAN PAYMENTS TO LOCAL	
T458	GOVERNMENTS	
T459	WIC Program for Fresh Produce for Seniors	104,500
T460	Collection of Agricultural Statistics	1,080
T461	Tuberculosis and Brucellosis Indemnity	900
T462	Fair Testing	5,040
T463	Connecticut Grown Product Promotion	15,000
T464	WIC Coupon Program for Fresh Produce	184,090
T465	AGENCY TOTAL	5,150,810
T466		
T467	DEPARTMENT OF ENVIRONMENTAL	
T468	PROTECTION	
T469	Personal Services	33,590,000
T470	Other Expenses	3,456,277
T471	Equipment	100
T472	Stream Gaging	100,000
T473	Mosquito Control	300,000
T474	State Superfund Site Maintenance	371,450
T475	Laboratory Fees	248,289
T476	Dam Maintenance	132,489
T477	Invasive Plants Council	25,000
T478	Councils, Districts, and ERTs Land Use Assistance	800,000
T479	Emergency Spill Response Account	10,577,774
T480	Environmental Quality Fees Fund	9,448,515

T481	Solid Waste Management Account	2,832,429
T482	Underground Storage Tank Account	9,925,616
T483	Clean Air Account Fund	4,903,091
T484	Environmental Conservation Fund	7,892,385
T485	Boating Account	5,917,358
T486	OTHER THAN PAYMENTS TO LOCAL	
T487	GOVERNMENTS	
T488	Agreement USGS-Geological Investigation	47,000
T489	Agreement USGS-Hydrological Study	155,456
T490	New England Interstate Water Pollution	
T491	Commission	8,400
T492	Northeast Interstate Forest Fire Compact	2,040
T493	Connecticut River Valley Flood Control	
T494	Commission	40,200
T495	Thames River Valley Flood Control Commission	48,281
T496	Agreement USGS-Water Quality Stream	
T497	Monitoring	215,412
T498	PAYMENTS TO LOCAL GOVERNMENTS	
T499	Lobster Restoration	300,000
T500	AGENCY TOTAL	91,337,562
T501		
T502	COUNCIL ON ENVIRONMENTAL QUALITY	
T503	Personal Services	162,460
T504	Other Expenses	14,500
T505	Equipment	100
T506	AGENCY TOTAL	177,060
T507		
T508	COMMISSION ON CULTURE AND TOURISM	
T509	Personal Services	3,026,406
T510	Other Expenses	893,658
T511	Equipment	100
T512	State-Wide Marketing	2,750,000
T513	Connecticut Association for the Performing Arts/	
T514	Shubert Theater	427,500
T515	Hartford Urban Arts Grant	427,500
T516	New Britain Arts Alliance	85,500
T517	Film Industry Training Program	250,000
T518	Ivoryton Playhouse	50,000
T519	OTHER THAN PAYMENTS TO LOCAL	

T520	GOVERNMENTS	
T521	Discovery Museum	427,500
T522	National Theatre for the Deaf	171,000
T523	Culture, Tourism, and Arts Grant	2,000,000
T524	CT Trust for Historic Preservation	237,500
T525	Connecticut Science Center	475,000
T526	PAYMENTS TO LOCAL GOVERNMENTS	
T527	Greater Hartford Arts Council	106,875
T528	Stepping Stone Child Museum	50,000
T529	Maritime Center Authority	600,000
T530	Basic Cultural Resources Grant	1,500,000
T531	Tourism Districts	3,750,000
T532	Connecticut Humanities Council	2,375,000
T533	Amistad Committee for the Freedom Trail	50,000
T534	Amistad Vessel	427,500
T535	New Haven Festival of Arts and Ideas	900,000
T536	New Haven Arts Council	106,875
T537	Palace Theater	427,500
T538	Beardsley Zoo	400,000
T539	Mystic Aquarium	700,000
T540	Quinebaug Tourism	75,000
T541	Northwestern Tourism	75,000
T542	Eastern Tourism	75,000
T543	Central Tourism	75,000
T544	Twain/Stowe Homes	108,000
T545	AGENCY TOTAL	23,023,414
T546		
T547	DEPARTMENT OF ECONOMIC AND	
T548	COMMUNITY DEVELOPMENT	
T549	Personal Services	7,106,307
T550	Other Expenses	1,505,188
T551	Equipment	100
T552	Elderly Rental Registry and Counselors	598,171
T553	Small Business Incubator Program	500,000
T554	Fair Housing	300,000
T555	CCAT - Energy Application Research	100,000
T556	Main Street Initiatives	80,000
T557	Residential Service Coordinators	500,000
T558	Hydrogen/Fuel Cell Economy	237,500

T559	Southeast CT Incubator	250,000
T560	CCAT-CT Manufacturing Supply Chain	750,000
T561	OTHER THAN PAYMENTS TO LOCAL	
T562	GOVERNMENTS	
T563	Entrepreneurial Centers	135,375
T564	Subsidized Assisted Living Demonstration	1,709,000
T565	Congregate Facilities Operation Costs	6,884,547
T566	Housing Assistance and Counseling Program	438,500
T567	Elderly Congregate Rent Subsidy	2,284,699
T568	CONNSTEP	800,000
T569	Development Research and Economic Assistance	237,500
T570	PAYMENTS TO LOCAL GOVERNMENTS	
T571	Tax Abatement	1,704,890
T572	Payment in Lieu of Taxes	2,204,000
T573	AGENCY TOTAL	28,325,777
T574		
T575	AGRICULTURAL EXPERIMENT STATION	
T576	Personal Services	6,150,000
T577	Other Expenses	923,511
T578	Equipment	100
T579	Mosquito Control	222,089
T580	Wildlife Disease Prevention	83,344
T581	AGENCY TOTAL	7,379,044
T582		
T583	TOTAL	155,393,667
T584	CONSERVATION AND DEVELOPMENT	
T585		
T586	HEALTH AND HOSPITALS	
T587		
T588	DEPARTMENT OF PUBLIC HEALTH	
T589	Personal Services	32,228,109
T590	Other Expenses	5,710,049
T591	Equipment	100
T592	Needle and Syringe Exchange Program	455,072
T593	Community Services Support for Persons with	
T594	AIDS	184,638
T595	Children's Health Initiatives	1,481,766
T596	Childhood Lead Poisoning	1,098,172
T597	AIDS Services	6,652,598

T598	Breast and Cervical Cancer Detection and	
T599	Treatment	2,426,775
T600	Services for Children Affected by AIDS	245,029
T601	Children with Special Health Care Needs	1,271,627
T602	Medicaid Administration	3,780,968
T603	OTHER THAN PAYMENTS TO LOCAL	
T604	GOVERNMENTS	
T605	Community Health Services	6,986,052
T606	Emergency Medical Services Regional Offices	541,982
T607	Rape Crisis	439,684
T608	X-Ray Screening and Tuberculosis Care	759,799
T609	Genetic Diseases Programs	877,416
T610	Immunization Services	9,044,950
T611	Loan Repayment Assistance Program	150,000
T612	PAYMENTS TO LOCAL GOVERNMENTS	
T613	Local and District Departments of Health	5,285,531
T614	Venereal Disease Control	195,210
T615	School Based Health Clinics	10,440,646
T616	AGENCY TOTAL	90,256,173
T617		
T618	OFFICE OF HEALTH CARE ACCESS	
T619	Personal Services	2,180,636
T620	Other Expenses	240,145
T621	Equipment	100
T622	AGENCY TOTAL	2,420,881
T623		
T624	OFFICE OF THE CHIEF MEDICAL EXAMINER	
T625	Personal Services	5,182,094
T626	Other Expenses	769,271
T627	Equipment	5,000
T628	Medicolegal Investigations	100,039
T629	AGENCY TOTAL	6,056,404
T630		
T631	DEPARTMENT OF DEVELOPMENTAL	
T632	SERVICES	
T633	Personal Services	308,842,900
T634	Other Expenses	27,093,834
T635	Equipment	100
T636	Human Resource Development	219,790

T637	Family Support Grants	3,280,095
T638	Cooperative Placements Program	21,284,706
T639	Clinical Services	4,812,372
T640	Early Intervention	35,243,415
T641	Community Temporary Support Services	67,315
T642	Community Respite Care Programs	330,345
T643	Workers' Compensation Claims	14,246,035
T644	Pilot Program for Autism Services	1,525,176
T645	Voluntary Services	33,692,416
T646	OTHER THAN PAYMENTS TO LOCAL	
T647	GOVERNMENTS	
T648	Rent Subsidy Program	4,537,554
T649	Family Reunion Program	137,900
T650	Employment Opportunities and Day Services	178,743,735
T651	Community Residential Services	379,447,857
T652	AGENCY TOTAL	1,013,505,545
T653		
T654	DEPARTMENT OF MENTAL HEALTH AND	
T655	ADDICTION SERVICES	
T656	Personal Services	208,030,850
T657	Other Expenses	33,667,107
T658	Equipment	100
T659	Housing Supports and Services	12,224,867
T660	Managed Service System	37,208,822
T661	Legal Services	550,275
T662	Connecticut Mental Health Center	8,638,491
T663	Professional Services	9,688,898
T664	General Assistance Managed Care	83,081,389
T665	Workers' Compensation Claims	13,244,566
T666	Nursing Home Screening	622,784
T667	Young Adult Services	46,890,306
T668	TBI Community Services	7,743,612
T669	Jail Diversion	4,426,568
T670	Behavioral Health Medications	8,869,095
T671	Prison Overcrowding	6,231,683
T672	Medicaid Adult Rehabilitation Option	4,044,234
T673	Discharge and Diversion Services	3,080,116
T674	Home and Community Based Services	2,880,327
T675	Persistent Violent Felony Offenders Act	703,333

T676	OTHER THAN PAYMENTS TO LOCAL	
T677	GOVERNMENTS	
T678	Grants for Substance Abuse Services	25,528,766
T679	Grants for Mental Health Services	77,894,230
T680	Employment Opportunities	10,630,353
T681	AGENCY TOTAL	605,880,772
T682		
T683	PSYCHIATRIC SECURITY REVIEW BOARD	
T684	Personal Services	321,454
T685	Other Expenses	39,441
T686	AGENCY TOTAL	360,895
T687		
T688	TOTAL	1,718,480,670
T689	HEALTH AND HOSPITALS	
T690		
T691	HUMAN SERVICES	
T692		
T693	DEPARTMENT OF SOCIAL SERVICES	
T694	Personal Services	120,730,027
T695	Other Expenses	91,009,275
T696	Equipment	100
T697	Children's Health Council	218,317
T698	HUSKY Outreach	1,206,452
T699	Genetic Tests in Paternity Actions	201,202
T700	State Food Stamp Supplement	408,616
T701	Day Care Projects	448,820
T702	HUSKY Program	46,061,200
T703	Charter Oak Health Plan	-4,000,000
T704	Charter Oak Health Plan	20,830,000
T705	OTHER THAN PAYMENTS TO LOCAL	
T706	GOVERNMENTS	
T707	Vocational Rehabilitation	7,386,668
T708	Medicaid	3,863,903,700
T709	Lifestar Helicopter	1,388,190
T710	Old Age Assistance	36,328,262
T711	Aid to the Blind	724,259
T712	Aid to the Disabled	60,649,322
T713	Temporary Assistance to Families - TANF	117,434,597
T714	Emergency Assistance	500

T715	Food Stamp Training Expenses	32,397
T716	Connecticut Pharmaceutical Assistance Contract to	
T717	the Elderly	10,519,645
T718	Healthy Start	1,490,220
T719	DMHAS-Disproportionate Share	105,935,000
T720	Connecticut Home Care Program	74,196,980
T721	Human Resource Development-Hispanic	
T722	Programs	1,040,365
T723	Services to the Elderly	5,355,248
T724	Safety Net Services	2,100,897
T725	Transportation for Employment Independence	
T726	Program	3,321,613
T727	Transitionary Rental Assistance	1,186,680
T728	Refunds of Collections	187,150
T729	Services for Persons With Disabilities	695,309
T730	Child Care Services-TANF/CCDBG	103,872,455
T731	Nutrition Assistance	672,663
T732	Housing/Homeless Services	43,787,497
T733	Employment Opportunities	1,231,379
T734	Human Resource Development	38,581
T735	Child Day Care	10,617,392
T736	Independent Living Centers	440,000
T737	AIDS Drug Assistance	606,678
T738	Disproportionate Share-Medical Emergency	
T739	Assistance	26,725,000
T740	DSH-Urban Hospitals in Distressed Municipalities	18,550,000
T741	State Administered General Assistance	240,723,580
T742	School Readiness	4,619,697
T743	Connecticut Children's Medical Center	11,020,000
T744	Community Services	3,314,013
T745	Alzheimer Respite Care	2,294,388
T746	Family Grants	484,133
T747	Human Service Infrastructure Community Action	
T748	Program	3,998,796
T749	Teen Pregnancy Prevention	1,527,384
T750	Medicare Part D Supplemental Needs Fund	13,120,000
T751	PAYMENTS TO LOCAL GOVERNMENTS	
T752	Child Day Care	5,263,706
T753	Human Resource Development	31,034

T754	Human Resource Development-Hispanic	
T755	Programs	5,900
T756	Teen Pregnancy Prevention	870,326
T757	Services to the Elderly	44,405
T758	Housing/Homeless Services	686,592
T759	Community Services	116,358
T760	AGENCY TOTAL	5,065,652,968
T761		
T762	STATE DEPARTMENT ON AGING	
T763	Other Expenses	100
T764		
T765	SOLDIERS, SAILORS AND MARINES' FUND	
T766	Personal Services	507,939
T767	Other Expenses	82,788
T768	Award Payments to Veterans	1,979,800
T769	AGENCY TOTAL	2,570,527
T770		
T771	TOTAL	5,068,223,595
T772	HUMAN SERVICES	
T773		
T774	EDUCATION, MUSEUMS, LIBRARIES	
T775		
T776	DEPARTMENT OF EDUCATION	
T777	Personal Services	149,913,706
T778	Other Expenses	17,439,076
T779	Equipment	100
T780	Basic Skills Exam Teachers in Training	1,239,559
T781	Teachers' Standards Implementation Program	2,896,508
T782	Early Childhood Program	5,007,354
T783	Development of Mastery Exams Grades 4, 6, and 8	17,533,629
T784	Primary Mental Health	500,290
T785	Adult Education Action	253,355
T786	Vocational Technical School Textbooks	500,000
T787	Repair of Instructional Equipment	232,386
T788	Minor Repairs to Plant	370,702
T789	Connecticut Pre-Engineering Program	350,000
T790	Connecticut Writing Project	50,000
T791	Resource Equity Assessments	283,654
T792	Readers as Leaders	60,000

T793	Early Childhood Advisory Cabinet	210,000
T794	Best Practices	475,000
T795	Longitudinal Data Systems	1,700,000
T796	School Accountability	1,855,062
T797	Sheff Settlement	13,779,510
T798	Community Plans For Early Childhood	450,000
T799	Improving Early Literacy	150,000
T800	OTHER THAN PAYMENTS TO LOCAL	
T801	GOVERNMENTS	
T802	American School for the Deaf	9,979,202
T803	Regional Education Services	1,730,000
T804	Omnibus Education Grants State Supported	
T805	Schools	6,548,146
T806	Head Start Services	2,748,150
T807	Head Start Enhancement	1,773,000
T808	Family Resource Centers	6,041,488
T809	Charter Schools	48,082,000
T810	Youth Service Bureau Enhancement	625,000
T811	Head Start - Early Childhood Link	2,200,000
T812	PAYMENTS TO LOCAL GOVERNMENTS	
T813	Vocational Agriculture	4,560,565
T814	Transportation of School Children	47,964,000
T815	Adult Education	20,594,371
T816	Health and Welfare Services Pupils Private Schools	4,775,000
T817	Education Equalization Grants	1,889,182,288
T818	Bilingual Education	2,129,033
T819	Priority School Districts	117,721,188
T820	Young Parents Program	229,330
T821	Interdistrict Cooperation	14,127,369
T822	School Breakfast Program	1,634,103
T823	Excess Cost - Student Based	133,891,451
T824	Non-Public School Transportation	3,995,000
T825	School to Work Opportunities	213,750
T826	Youth Service Bureaus	2,946,418
T827	OPEN Choice Program	16,115,002
T828	Early Reading Success	2,314,380
T829	Magnet Schools	154,328,742
T830	After School Program	5,000,000
T831	AGENCY TOTAL	2,716,698,867

T832		
T833	BOARD OF EDUCATION AND SERVICES FOR	
T834	THE BLIND	
T835	Personal Services	4,340,192
T836	Other Expenses	830,317
T837	Equipment	100
T838	Educational Aid for Blind and Visually	
T839	Handicapped Children	7,156,842
T840	Enhanced Employment Opportunities	673,000
T841	OTHER THAN PAYMENTS TO LOCAL	
T842	GOVERNMENTS	
T843	Supplementary Relief and Services	115,425
T844	Vocational Rehabilitation	989,454
T845	Special Training for the Deaf Blind	331,761
T846	Connecticut Radio Information Service	87,640
T847	AGENCY TOTAL	14,524,731
T848		
T849	COMMISSION ON THE DEAF AND HEARING	
T850	IMPAIRED	
T851	Personal Services	615,686
T852	Other Expenses	183,898
T853	Equipment	100
T854	Part-Time Interpreters	316,944
T855	AGENCY TOTAL	1,116,628
T856		
T857	STATE LIBRARY	
T858	Personal Services	6,261,095
T859	Other Expenses	852,045
T860	Equipment	100
T861	State-Wide Digital Library	1,968,794
T862	Interlibrary Loan Delivery Service	266,434
T863	Legal/Legislative Library Materials	1,140,000
T864	State-Wide Data Base Program	674,696
T865	Info Anytime	42,500
T866	Computer Access	190,000
T867	OTHER THAN PAYMENTS TO LOCAL	
T868	GOVERNMENTS	
T869	Support Cooperating Library Service Units	350,000
T870	PAYMENTS TO LOCAL GOVERNMENTS	

T871	Grants to Public Libraries	347,109
T872	Connecticard Payments	1,226,028
T873	AGENCY TOTAL	13,318,801
T874		
T875	DEPARTMENT OF HIGHER EDUCATION	
T876	Personal Services	2,912,154
T877	Other Expenses	167,022
T878	Equipment	50
T879	Minority Advancement Program	2,405,666
T880	Alternate Route to Certification	453,181
T881	National Service Act	328,365
T882	International Initiatives	66,500
T883	Minority Teacher Incentive Program	481,374
T884	Education and Health Initiatives	522,500
T885	CommPACT Schools	712,500
T886	Americorps	1,000,000
T887	OTHER THAN PAYMENTS TO LOCAL	
T888	GOVERNMENTS	
T889	Capitol Scholarship Program	8,902,779
T890	Awards to Children of Deceased/Disabled	
T891	Veterans	4,000
T892	Connecticut Independent College Student Grant	23,913,860
T893	Connecticut Aid for Public College Students	30,208,469
T894	New England Board of Higher Education	183,750
T895	Connecticut Aid to Charter Oak	59,393
T896	Washington Center	1,250
T897	AGENCY TOTAL	72,322,813
T898		
T899	UNIVERSITY OF CONNECTICUT	
T900	Operating Expenses	233,676,524
T901	Tuition Freeze	4,741,885
T902	Regional Campus Enhancement	8,002,420
T903	Veterinary Diagnostic Laboratory	100,000
T904	AGENCY TOTAL	246,520,829
T905		
T906	UNIVERSITY OF CONNECTICUT HEALTH	
T907	CENTER	
T908	Operating Expenses	120,724,070
T909	AHEC	505,707

T910	AGENCY TOTAL	121,229,777
T911		
T912	CHARTER OAK STATE COLLEGE	
T913	Operating Expenses	2,241,389
T914	Distance Learning Consortium	682,547
T915	AGENCY TOTAL	2,923,936
T916		
T917	TEACHERS' RETIREMENT BOARD	
T918	Personal Services	1,947,785
T919	Other Expenses	776,322
T920	Equipment	100
T921	OTHER THAN PAYMENTS TO LOCAL	
T922	GOVERNMENTS	
T923	Retirement Contributions	559,224,245
T924	Retirees Health Service Cost	20,039,000
T925	Municipal Retiree Health Insurance Costs	8,885,800
T926	AGENCY TOTAL	590,873,252
T927		
T928	REGIONAL COMMUNITY - TECHNICAL	
T929	COLLEGES	
T930	Operating Expenses	164,664,704
T931	Tuition Freeze	2,160,925
T932	Manufacturing Technology Program - Asnuntuck	345,000
T933	Expand Manufacturing Technology Program	200,000
T934	AGENCY TOTAL	167,370,629
T935		
T936	CONNECTICUT STATE UNIVERSITY	
T937	Operating Expenses	163,202,280
T938	Tuition Freeze	6,561,971
T939	Waterbury-Based Degree Program	1,038,281
T940	AGENCY TOTAL	170,802,532
T941		
T942	TOTAL	4,117,702,795
T943	EDUCATION, MUSEUMS, LIBRARIES	
T944		
T945	CORRECTIONS	
T946		
T947	DEPARTMENT OF CORRECTION	
T948	Personal Services	434,808,079

T949	Other Expenses	85,487,767
T950	Equipment	100
T951	Workers' Compensation Claims	24,898,513
T952	Inmate Medical Services	100,585,760
T953	Parole Staffing and Operations	6,191,924
T954	Mental Health AIC	500,000
T955	Distance Learning	250,000
T956	Children of Incarcerated Parents	1,000,000
T957	OTHER THAN PAYMENTS TO LOCAL	
T958	GOVERNMENTS	
T959	Aid to Paroled and Discharged Inmates	9,500
T960	Legal Services to Prisoners	870,595
T961	Volunteer Services	170,758
T962	Community Support Services	40,370,121
T963	AGENCY TOTAL	695,143,117
T964		
T965	DEPARTMENT OF CHILDREN AND FAMILIES	
T966	Personal Services	275,492,632
T967	Other Expenses	47,517,771
T968	Equipment	100
T969	Short-Term Residential Treatment	713,129
T970	Substance Abuse Screening	1,823,490
T971	Workers' Compensation Claims	7,057,883
T972	Local Systems of Care	2,297,676
T973	Family Support Services	11,221,507
T974	Emergency Needs	1,800,000
T975	OTHER THAN PAYMENTS TO LOCAL	
T976	GOVERNMENTS	
T977	Health Assessment and Consultation	965,667
T978	Grants for Psychiatric Clinics for Children	14,202,249
T979	Day Treatment Centers for Children	5,797,630
T980	Juvenile Justice Outreach Services	7,107,326
T981	Child Abuse and Neglect Intervention	6,200,880
T982	Community Emergency Services	84,694
T983	Community Based Prevention Programs	4,850,529
T984	Family Violence Outreach and Counseling	1,873,779
T985	Support for Recovering Families	11,526,730
T986	No Nexus Special Education	8,682,808
T987	Family Preservation Services	5,385,396

T988	Substance Abuse Treatment	3,863,075
T989	Child Welfare Support Services	4,256,502
T990	Board and Care for Children - Adoption	81,533,474
T991	Board and Care for Children - Foster	112,609,873
T992	Board and Care for Children - Residential	179,883,630
T993	Individualized Family Supports	17,380,448
T994	Community KidCare	25,946,425
T995	Covenant to Care	166,516
T996	Neighborhood Center	261,010
T997	AGENCY TOTAL	840,502,829
T998		
T999	CHILDREN'S TRUST FUND COUNCIL	
T1000	Personal Services	1,397,393
T1001	Other Expenses	63,998
T1002	Equipment	100
T1003	Children's Trust Fund	14,228,147
T1004	AGENCY TOTAL	15,689,638
T1005		
T1006	TOTAL	1,551,335,584
T1007	CORRECTIONS	
T1008		
T1009	JUDICIAL	
T1010		
T1011	JUDICIAL DEPARTMENT	
T1012	Personal Services	336,108,142
T1013	Other Expenses	78,253,803
T1014	Equipment	45,249
T1015	Alternative Incarceration Program	54,851,576
T1016	Justice Education Center, Inc.	293,111
T1017	Juvenile Alternative Incarceration	46,427,542
T1018	Juvenile Justice Centers	3,104,877
T1019	Probate Court	2,500,000
T1020	Youthful Offender Services	10,548,541
T1021	Victim Security Account	73,000
T1022	Foreclosure Mediation Program	2,373,829
T1023	AGENCY TOTAL	534,579,670
T1024		
T1025	PUBLIC DEFENDER SERVICES COMMISSION	
T1026	Personal Services	39,079,397

T1027	Other Expenses	1,504,829
T1028	Equipment	105
T1029	Special Public Defenders - Contractual	3,144,467
T1030	Special Public Defenders - Non-Contractual	5,407,777
T1031	Expert Witnesses	1,535,646
T1032	Training and Education	116,852
T1033	AGENCY TOTAL	50,789,073
T1034		
T1035	CHILD PROTECTION COMMISSION	
T1036	Personal Services	679,429
T1037	Other Expenses	184,260
T1038	Equipment	100
T1039	Training for Contracted Attorneys	42,750
T1040	Contracted Attorneys	10,295,218
T1041	Contracted Attorneys Related Expenses	108,713
T1042	Family Contracted Attorneys/AMC	736,310
T1043	AGENCY TOTAL	12,046,780
T1044		
T1045	TOTAL	597,415,523
T1046	JUDICIAL	
T1047		
T1048	NON-FUNCTIONAL	
T1049		
T1050	MISCELLANEOUS APPROPRIATION TO THE	
T1051	GOVERNOR	
T1052	Governor's Contingency Account	100
T1053		
T1054	DEBT SERVICE - STATE TREASURER	
T1055	Debt Service	1,515,494,433
T1056	UConn 2000 - Debt Service	106,934,315
T1057	CHEFA Day Care Security	8,500,000
T1058	Pension Obligation Bonds-Teachers' Retirement	
T1059	System	58,451,142
T1060	AGENCY TOTAL	1,689,379,890
T1061		
T1062	STATE COMPTROLLER - MISCELLANEOUS	
T1063	OTHER THAN PAYMENTS TO LOCAL	
T1064	GOVERNMENTS	
T1065	Maintenance of County Base Fire Radio Network	25,176

T1066	Maintenance of State-Wide Fire Radio Network	16,756
T1067	Equal Grants to Thirty-Four Non-Profit General	
T1068	Hospitals	31
T1069	Police Association of Connecticut	190,000
T1070	Connecticut State Firefighter's Association	194,711
T1071	Interstate Environmental Commission	97,565
T1072	PAYMENTS TO LOCAL GOVERNMENTS	
T1073	Reimbursement to Towns for Loss of Taxes on	
T1074	State Property	73,519,215
T1075	Reimbursements to Towns for Loss of Taxes on	
T1076	Private Tax-Exempt Property	115,431,737
T1077	AGENCY TOTAL	189,475,191
T1078		
T1079	STATE COMPTROLLER - FRINGE BENEFITS	
T1080	Unemployment Compensation	6,821,805
T1081	State Employees Retirement Contributions	652,216,421
T1082	Higher Education Alternative Retirement System	33,403,201
T1083	Pensions and Retirements - Other Statutory	1,857,000
T1084	Judges and Compensation Commissioners	
T1085	Retirement	15,399,207
T1086	Insurance - Group Life	8,199,493
T1087	Employers Social Security Tax	246,580,807
T1088	State Employees Health Service Cost	487,637,120
T1089	Retired State Employees Health Service Cost	482,856,000
T1090	Tuition Reimbursement - Training and Travel	1,020,000
T1091	AGENCY TOTAL	1,935,991,054
T1092		
T1093	RESERVE FOR SALARY ADJUSTMENTS	
T1094	Reserve for Salary Adjustments	14,677,862
T1095		
T1096	WORKERS' COMPENSATION CLAIMS -	
T1097	DEPARTMENT OF ADMINISTRATIVE	
T1098	SERVICES	
T1099	Workers' Compensation Claims	24,706,154
T1100		
T1101	JUDICIAL REVIEW COUNCIL	
T1102	Personal Services	142,514
T1103	Other Expenses	27,449
T1104	Equipment	100

T1105	AGENCY TOTAL	170,063
T1106		
T1107	TOTAL	3,854,400,314
T1108	NON-FUNCTIONAL	
T1109		
T1110	TOTAL	18,025,758,811
T1111	GENERAL FUND	
T1112		
T1113	LESS:	
T1114		
T1115	Reduce Outside Consultant Contracts	-95,000,000
T1116	Estimated Unallocated Lapses	-87,780,000
T1117	General Personal Services Reduction	-14,000,000
T1118	General Other Expenses Reductions	-11,000,000
T1119	Personal Services Reductions	-165,877,440
T1120	Legislative Unallocated Lapses	-2,700,000
T1121	Eliminate Legislative Commissions	
T1122	Reduce Executive Branch Commissions	
T1123	DoIT Lapse	-30,836,354
T1124	Enhance Agency Outcomes	-6,000,000
T1125	Hard Hiring Freeze	-5,000,000
T1126		
T1127	NET -	17,607,565,017
T1128	GENERAL FUND	

6 Sec. 2. (*Effective July 1, 2009*) The following sums are appropriated
7 for the annual period as indicated and for the purposes described.

T1129	SPECIAL TRANSPORTATION FUND	
T1130		2009-2010
T1131		
T1132		$
T1133		
T1134	GENERAL GOVERNMENT	
T1135		
T1136	STATE INSURANCE AND RISK MANAGEMENT	
T1137	BOARD	
T1138	Other Expenses	2,536,000
T1139		

T1140	TOTAL	2,536,000
T1141	GENERAL GOVERNMENT	
T1142		
T1143	REGULATION AND PROTECTION	
T1144		
T1145	DEPARTMENT OF MOTOR VEHICLES	
T1146	Personal Services	44,911,776
T1147	Other Expenses	13,951,832
T1148	Equipment	648,173
T1149	Commercial Vehicle Information Systems and	
T1150	Networks Project	268,850
T1151	AGENCY TOTAL	59,780,631
T1152		
T1153	TOTAL	59,780,631
T1154	REGULATION AND PROTECTION	
T1155		
T1156	TRANSPORTATION	
T1157		
T1158	DEPARTMENT OF TRANSPORTATION	
T1159	Personal Services	149,859,684
T1160	Other Expenses	53,274,106
T1161	Equipment	2,001,945
T1162	Minor Capital Projects	332,500
T1163	Highway and Bridge Renewal-Equipment	6,000,000
T1164	Highway Planning and Research	2,670,601
T1165	Rail Operations	117,635,208
T1166	Bus Operations	125,318,445
T1167	Highway and Bridge Renewal	12,402,843
T1168	Tweed-New Haven Airport Grant	2,000,000
T1169	ADA Para-transit Program	24,402,736
T1170	AGENCY TOTAL	495,898,068
T1171		
T1172	TOTAL	495,898,068
T1173	TRANSPORTATION	
T1174		
T1175	NON-FUNCTIONAL	
T1176		
T1177	DEBT SERVICE - STATE TREASURER	
T1178	Debt Service	446,749,520

STATE COMPTROLLER - FRINGE BENEFITS	
Unemployment Compensation	220,960
State Employees Retirement Contributions	77,508,000
Insurance - Group Life	314,300
Employers Social Security Tax	18,228,071
State Employees Health Service Cost	33,423,070
AGENCY TOTAL	129,694,401
RESERVE FOR SALARY ADJUSTMENTS	
Reserve for Salary Adjustments	2,582,210
WORKERS' COMPENSATION CLAIMS - DEPARTMENT OF ADMINISTRATIVE SERVICES	
Workers' Compensation Claims	5,200,783
TOTAL	584,226,914
NON-FUNCTIONAL	
TOTAL	1,142,441,613
SPECIAL TRANSPORTATION FUND	
LESS:	
Estimated Unallocated Lapses	-11,000,000
Personal Services Reductions	-10,227,979
NET - SPECIAL TRANSPORTATION FUND	1,121,213,634

Sec. 3. (*Effective July 1, 2009*) The following sums are appropriated for the annual period as indicated and for the purposes described.

MASHANTUCKET PEQUOT AND MOHEGAN FUND	2009-2010
	$

T1214
T1215 NON-FUNCTIONAL
T1216
T1217 STATE COMPTROLLER - MISCELLANEOUS
T1218 PAYMENTS TO LOCAL GOVERNMENTS
T1219 Grants To Towns 61,779,907
T1220
T1221 TOTAL 61,779,907
T1222 NON-FUNCTIONAL
T1223
T1224 TOTAL 61,779,907
T1225 MASHANTUCKET PEQUOT AND
T1226 MOHEGAN FUND

10 Sec. 4. (*Effective July 1, 2009*) The following sums are appropriated
11 for the annual period as indicated and for the purposes described.

T1227 CRIMINAL INJURIES COMPENSATION
T1228 FUND
T1229 2009-2010
T1230
T1231 $
T1232
T1233 JUDICIAL
T1234
T1235 JUDICIAL DEPARTMENT
T1236 Criminal Injuries Compensation 3,407,410
T1237
T1238 TOTAL 3,407,410
T1239 JUDICIAL
T1240
T1241 TOTAL 3,407,410
T1242 CRIMINAL INJURIES COMPENSATION FUND

12 Sec. 5. (*Effective July 1, 2009*) The following sums are appropriated
13 for the annual period as indicated and for the purposes described.

T1243 GENERAL FUND
T1244 2010-2011

T1245		
T1246		$
T1247		
T1248	LEGISLATIVE	
T1249		
T1250	LEGISLATIVE MANAGEMENT	
T1251	Personal Services	48,539,411
T1252	Other Expenses	16,890,317
T1253	Equipment	983,000
T1254	Flag Restoration	50,000
T1255	Minor Capital Improvements	925,000
T1256	Interim Salary/Caucus Offices	461,000
T1257	Redistricting	500,000
T1258	Old State House	608,400
T1259	Enhancing Agency Outcomes	200,000
T1260	OTHER THAN PAYMENTS TO LOCAL	
T1261	GOVERNMENTS	
T1262	Interstate Conference Fund	388,235
T1263	AGENCY TOTAL	69,545,363
T1264		
T1265	AUDITORS OF PUBLIC ACCOUNTS	
T1266	Personal Services	12,569,724
T1267	Other Expenses	806,647
T1268	Equipment	50,000
T1269	AGENCY TOTAL	13,426,371
T1270		
T1271	COMMISSION ON AGING	
T1272	Personal Services	384,865
T1273	Other Expenses	58,849
T1274	AGENCY TOTAL	443,714
T1275		
T1276	PERMANENT COMMISSION ON THE STATUS	
T1277	OF WOMEN	
T1278	Personal Services	762,877
T1279	Other Expenses	160,179
T1280	Equipment	1,000
T1281	AGENCY TOTAL	924,056
T1282		
T1283	COMMISSION ON CHILDREN	

T1284	Personal Services	766,322
T1285	Other Expenses	160,350
T1286	AGENCY TOTAL	926,672
T1287		
T1288	LATINO AND PUERTO RICAN AFFAIRS	
T1289	COMMISSION	
T1290	Personal Services	491,678
T1291	Other Expenses	61,988
T1292	AGENCY TOTAL	553,666
T1293		
T1294	AFRICAN-AMERICAN AFFAIRS COMMISSION	
T1295	Personal Services	337,621
T1296	Other Expenses	31,956
T1297	AGENCY TOTAL	369,577
T1298		
T1299	ASIAN PACIFIC AMERICAN AFFAIRS	
T1300	COMMISSION	
T1301	Personal Services	99,621
T1302	Other Expenses	10,000
T1303	Equipment	1,000
T1304	AGENCY TOTAL	110,621
T1305		
T1306	TOTAL	86,300,040
T1307	LEGISLATIVE	
T1308		
T1309	GENERAL GOVERNMENT	
T1310		
T1311	GOVERNOR'S OFFICE	
T1312	Personal Services	2,631,374
T1313	Other Expenses	335,562
T1314	Equipment	95
T1315	OTHER THAN PAYMENTS TO LOCAL	
T1316	GOVERNMENTS	
T1317	New England Governors' Conference	100,692
T1318	National Governors' Association	119,900
T1319	AGENCY TOTAL	3,187,623
T1320		
T1321	SECRETARY OF THE STATE	
T1322	Personal Services	1,680,000

T1323	Other Expenses	843,884
T1324	Equipment	100
T1325	Commercial Recording Division	8,825,000
T1326	AGENCY TOTAL	11,348,984
T1327		
T1328	LIEUTENANT GOVERNOR'S OFFICE	
T1329	Personal Services	448,000
T1330	Other Expenses	45,000
T1331	Equipment	100
T1332	AGENCY TOTAL	493,100
T1333		
T1334	ELECTIONS ENFORCEMENT COMMISSION	
T1335	Personal Services	1,632,885
T1336	Other Expenses	326,396
T1337	Citizens' Election Fund Administration Account	3,200,000
T1338	AGENCY TOTAL	5,159,281
T1339		
T1340	OFFICE OF STATE ETHICS	
T1341	Personal Services	1,600,359
T1342	Other Expenses	245,796
T1343	Equipment	15,000
T1344	Judge Trial Referee Fees	10,000
T1345	Reserve for Attorney Fees	10,000
T1346	Information Technology Initiatives	50,000
T1347	AGENCY TOTAL	1,931,155
T1348		
T1349	FREEDOM OF INFORMATION COMMISSION	
T1350	Personal Services	2,051,870
T1351	Other Expenses	248,445
T1352	Equipment	48,500
T1353	AGENCY TOTAL	2,348,815
T1354		
T1355	JUDICIAL SELECTION COMMISSION	
T1356	Personal Services	72,072
T1357	Other Expenses	18,375
T1358	Equipment	100
T1359	AGENCY TOTAL	90,547
T1360		
T1361	STATE PROPERTIES REVIEW BOARD	

T1362	Personal Services	314,060
T1363	Other Expenses	189,813
T1364	Equipment	100
T1365	AGENCY TOTAL	503,973
T1366		
T1367	CONTRACTING STANDARDS BOARD	
T1368	Personal Services	600,000
T1369	Other Expenses	350,000
T1370	Equipment	100
T1371	AGENCY TOTAL	950,100
T1372		
T1373	STATE TREASURER	
T1374	Personal Services	4,160,240
T1375	Other Expenses	317,968
T1376	Equipment	100
T1377	AGENCY TOTAL	4,478,308
T1378		
T1379	STATE COMPTROLLER	
T1380	Personal Services	22,911,656
T1381	Other Expenses	5,129,692
T1382	Equipment	100
T1383	OTHER THAN PAYMENTS TO LOCAL	
T1384	GOVERNMENTS	
T1385	Governmental Accounting Standards Board	19,570
T1386	AGENCY TOTAL	28,061,018
T1387		
T1388	DEPARTMENT OF REVENUE SERVICES	
T1389	Personal Services	65,105,383
T1390	Other Expenses	10,006,747
T1391	Equipment	100
T1392	Collection and Litigation Contingency Fund	204,479
T1393	AGENCY TOTAL	75,316,709
T1394		
T1395	DIVISION OF SPECIAL REVENUE	
T1396	Personal Services	5,822,699
T1397	Other Expenses	1,144,445
T1398	Equipment	100
T1399	Gaming Policy Board	2,903
T1400	AGENCY TOTAL	6,970,147

T1401		
T1402	STATE INSURANCE AND RISK MANAGEMENT	
T1403	BOARD	
T1404	Personal Services	303,004
T1405	Other Expenses	13,954,489
T1406	Equipment	100
T1407	Surety Bonds for State Officials and Employees	74,400
T1408	AGENCY TOTAL	14,331,993
T1409		
T1410	OFFICE OF POLICY AND MANAGEMENT	
T1411	Personal Services	15,676,743
T1412	Other Expenses	2,802,640
T1413	Equipment	100
T1414	Automated Budget System and Data Base Link	59,780
T1415	Leadership, Education, Athletics in Partnership	
T1416	(LEAP)	850,000
T1417	Cash Management Improvement Act	100
T1418	Justice Assistance Grants	2,027,750
T1419	Neighborhood Youth Centers	1,200,000
T1420	Land Use Education	75,000
T1421	Water Planning Council	170,000
T1422	OTHER THAN PAYMENTS TO LOCAL	
T1423	GOVERNMENTS	
T1424	Tax Relief for Elderly Renters	24,000,000
T1425	Regional Planning Agencies	200,000
T1426	PAYMENTS TO LOCAL GOVERNMENTS	
T1427	Reimbursement Property Tax - Disability	
T1428	Exemption	400,000
T1429	Distressed Municipalities	7,800,000
T1430	Property Tax Relief Elderly Circuit Breaker	20,505,899
T1431	Property Tax Relief Elderly Freeze Program	560,000
T1432	Property Tax Relief for Veterans	2,970,099
T1433	P.I.L.O.T. - New Manufacturing Machinery and	
T1434	Equipment	57,348,215
T1435	Capital City Economic Development	6,400,000
T1436	AGENCY TOTAL	143,046,326
T1437		
T1438	DEPARTMENT OF VETERANS' AFFAIRS	
T1439	Personal Services	25,195,059

T1440	Other Expenses	7,244,652
T1441	Equipment	100
T1442	Support Services for Veterans	190,000
T1443	OTHER THAN PAYMENTS TO LOCAL	
T1444	GOVERNMENTS	
T1445	Burial Expenses	7,200
T1446	Headstones	370,000
T1447	AGENCY TOTAL	33,007,011
T1448		
T1449	OFFICE OF WORKFORCE COMPETITIVENESS	
T1450	Personal Services	431,474
T1451	Other Expenses	100,000
T1452	CETC Workforce	1,000,000
T1453	Job Funnels Projects	500,000
T1454	Nanotechnology Study	200,000
T1455	SBIR Initiative	250,000
T1456	Spanish-American Merchants Association	400,000
T1457	SBIR Matching Grants	150,000
T1458	AGENCY TOTAL	3,031,474
T1459		
T1460	BOARD OF ACCOUNTANCY	
T1461	Personal Services	345,306
T1462	Other Expenses	77,863
T1463	AGENCY TOTAL	423,169
T1464		
T1465	DEPARTMENT OF ADMINISTRATIVE	
T1466	SERVICES	
T1467	Personal Services	22,943,872
T1468	Other Expenses	665,847
T1469	Equipment	100
T1470	Loss Control Risk Management	239,329
T1471	Employees' Review Board	32,630
T1472	Refunds of Collections	28,500
T1473	W. C. Administrator	5,213,554
T1474	Hospital Billing System	114,950
T1475	Correctional Ombudsman	334,000
T1476	Claims Commissioner Operations	343,377
T1477	AGENCY TOTAL	29,916,159
T1478		

T1479	DEPARTMENT OF INFORMATION	
T1480	TECHNOLOGY	
T1481	Personal Services	8,990,175
T1482	Other Expenses	6,648,090
T1483	Equipment	100
T1484	Connecticut Education Network	3,502,390
T1485	Internet and E-Mail Services	5,553,331
T1486	Statewide Information Technology Services	23,917,586
T1487	AGENCY TOTAL	48,611,672
T1488		
T1489	DEPARTMENT OF PUBLIC WORKS	
T1490	Personal Services	7,690,198
T1491	Other Expenses	27,411,416
T1492	Equipment	100
T1493	Management Services	4,236,508
T1494	Rents and Moving	11,225,596
T1495	Capitol Day Care Center	127,250
T1496	Facilities Design Expenses	4,744,945
T1497	AGENCY TOTAL	55,436,013
T1498		
T1499	ATTORNEY GENERAL	
T1500	Personal Services	31,407,674
T1501	Other Expenses	1,027,637
T1502	Equipment	100
T1503	AGENCY TOTAL	32,435,411
T1504		
T1505	DIVISION OF CRIMINAL JUSTICE	
T1506	Personal Services	49,793,127
T1507	Other Expenses	2,344,029
T1508	Equipment	700
T1509	Forensic Sex Evidence Exams	1,021,060
T1510	Witness Protection	338,247
T1511	Training and Education	109,687
T1512	Expert Witnesses	198,643
T1513	Medicaid Fraud Control	767,282
T1514	Criminal Justice Commission	650
T1515	AGENCY TOTAL	54,573,425
T1516		
T1517	STATE MARSHAL COMMISSION	

T1518	Personal Services	306,821
T1519	Other Expenses	108,672
T1520	Equipment	100
T1521	AGENCY TOTAL	415,593
T1522		
T1523	TOTAL	556,068,006
T1524	GENERAL GOVERNMENT	
T1525		
T1526	REGULATION AND PROTECTION	
T1527		
T1528	DEPARTMENT OF PUBLIC SAFETY	
T1529	Personal Services	135,019,232
T1530	Other Expenses	31,341,549
T1531	Equipment	100
T1532	Stress Reduction	23,354
T1533	Fleet Purchase	8,697,196
T1534	Gun Law Enforcement Task Force	400,000
T1535	Workers' Compensation Claims	3,438,787
T1536	COLLECT	48,925
T1537	Urban Violence Task Force	318,018
T1538	OTHER THAN PAYMENTS TO LOCAL	
T1539	GOVERNMENTS	
T1540	Civil Air Patrol	34,920
T1541	AGENCY TOTAL	179,322,081
T1542		
T1543	POLICE OFFICER STANDARDS AND	
T1544	TRAINING COUNCIL	
T1545	Personal Services	1,949,372
T1546	Other Expenses	993,398
T1547	Equipment	100
T1548	AGENCY TOTAL	2,942,870
T1549		
T1550	BOARD OF FIREARMS PERMIT EXAMINERS	
T1551	Personal Services	73,536
T1552	Other Expenses	8,971
T1553	Equipment	100
T1554	AGENCY TOTAL	82,607
T1555		
T1556	MILITARY DEPARTMENT	

T1557	Personal Services	3,475,246
T1558	Other Expenses	3,126,666
T1559	Equipment	100
T1560	Firing Squads	319,500
T1561	Veteran's Service Bonuses	306,000
T1562	AGENCY TOTAL	7,227,512
T1563		
T1564	COMMISSION ON FIRE PREVENTION AND	
T1565	CONTROL	
T1566	Personal Services	1,683,823
T1567	Other Expenses	749,762
T1568	Equipment	100
T1569	Firefighter Training I	555,250
T1570	OTHER THAN PAYMENTS TO LOCAL	
T1571	GOVERNMENTS	
T1572	Fire Training School - Willimantic	161,798
T1573	Fire Training School - Torrington	81,367
T1574	Fire Training School - New Haven	48,364
T1575	Fire Training School - Derby	37,139
T1576	Fire Training School - Wolcott	100,162
T1577	Fire Training School - Fairfield	70,395
T1578	Fire Training School - Hartford	169,336
T1579	Fire Training School - Middletown	59,053
T1580	Payments to Volunteer Fire Companies	195,000
T1581	Fire Training School - Stamford	55,432
T1582	AGENCY TOTAL	3,966,981
T1583		
T1584	DEPARTMENT OF BANKING	
T1585	Personal Services	11,072,611
T1586	Other Expenses	1,885,735
T1587	Equipment	21,708
T1588	AGENCY TOTAL	12,980,054
T1589		
T1590	INSURANCE DEPARTMENT	
T1591	Personal Services	13,685,483
T1592	Other Expenses	2,580,428
T1593	Equipment	101,375
T1594	AGENCY TOTAL	16,367,286
T1595		

T1596	OFFICE OF CONSUMER COUNSEL	
T1597	Personal Services	1,523,895
T1598	Other Expenses	556,971
T1599	Equipment	9,500
T1600	AGENCY TOTAL	2,090,366
T1601		
T1602	DEPARTMENT OF PUBLIC UTILITY CONTROL	
T1603	Personal Services	11,796,389
T1604	Other Expenses	1,678,486
T1605	Equipment	80,500
T1606	AGENCY TOTAL	13,555,375
T1607		
T1608	OFFICE OF THE HEALTHCARE ADVOCATE	
T1609	Personal Services	649,757
T1610	Other Expenses	140,351
T1611	Equipment	2,400
T1612	AGENCY TOTAL	792,508
T1613		
T1614	DEPARTMENT OF CONSUMER PROTECTION	
T1615	Personal Services	11,074,000
T1616	Other Expenses	1,233,373
T1617	Equipment	100
T1618	AGENCY TOTAL	12,307,473
T1619		
T1620	LABOR DEPARTMENT	
T1621	Personal Services	8,748,706
T1622	Other Expenses	750,000
T1623	Equipment	100
T1624	Occupational Health Clinics	500,000
T1625	Workforce Investment Act	22,957,988
T1626	Connecticut's Youth Employment Program	1,000,000
T1627	Jobs First Employment Services	17,557,963
T1628	Opportunity Industrial Centers	500,000
T1629	Individual Development Accounts	500,000
T1630	STRIDE	270,000
T1631	Apprenticeship Program	500,000
T1632	Connecticut Career Resource Network	150,363
T1633	21st Century Jobs	450,000
T1634	Incumbent Worker Training	450,000

T1635	STRIVE	270,000
T1636	Customized Services	500,000
T1637	AGENCY TOTAL	55,105,120
T1638		
T1639	OFFICE OF THE VICTIM ADVOCATE	
T1640	Personal Services	265,374
T1641	Other Expenses	40,020
T1642	Equipment	100
T1643	AGENCY TOTAL	305,494
T1644		
T1645	COMMISSION ON HUMAN RIGHTS AND	
T1646	OPPORTUNITIES	
T1647	Personal Services	5,569,992
T1648	Other Expenses	1,060,224
T1649	Equipment	100
T1650	Martin Luther King, Jr. Commission	6,650
T1651	AGENCY TOTAL	6,636,966
T1652		
T1653	OFFICE OF PROTECTION AND ADVOCACY	
T1654	FOR PERSONS WITH DISABILITIES	
T1655	Personal Services	2,351,295
T1656	Other Expenses	369,483
T1657	Equipment	100
T1658	AGENCY TOTAL	2,720,878
T1659		
T1660	OFFICE OF THE CHILD ADVOCATE	
T1661	Personal Services	695,160
T1662	Other Expenses	162,016
T1663	Equipment	100
T1664	Child Fatality Review Panel	95,010
T1665	AGENCY TOTAL	952,286
T1666		
T1667	WORKERS' COMPENSATION COMMISSION	
T1668	Personal Services	10,040,000
T1669	Other Expenses	3,155,605
T1670	Equipment	137,000
T1671	Rehabilitative Services	2,320,098
T1672	AGENCY TOTAL	15,652,703
T1673		

T1674	DEPARTMENT OF EMERGENCY	
T1675	MANAGEMENT AND HOMELAND	
T1676	SECURITY	
T1677	Personal Services	3,407,563
T1678	Other Expenses	854,460
T1679	Equipment	100
T1680	AGENCY TOTAL	4,262,123
T1681		
T1682	TOTAL	337,270,683
T1683	REGULATION AND PROTECTION	
T1684		
T1685	CONSERVATION AND DEVELOPMENT	
T1686		
T1687	DEPARTMENT OF AGRICULTURE	
T1688	Personal Services	3,930,000
T1689	Other Expenses	500,000
T1690	Equipment	100
T1691	CT Seafood Advisory Council	47,500
T1692	Food Council	25,000
T1693	Vibrio Bacterium Program	100
T1694	Connecticut Wine Council	47,500
T1695	Senior Food Vouchers	300,000
T1696	Urban Organic Farms	50,000
T1697	OTHER THAN PAYMENTS TO LOCAL	
T1698	GOVERNMENTS	
T1699	WIC Program for Fresh Produce for Seniors	104,500
T1700	Collection of Agricultural Statistics	1,080
T1701	Tuberculosis and Brucellosis Indemnity	900
T1702	Fair Testing	5,040
T1703	Connecticut Grown Product Promotion	15,000
T1704	WIC Coupon Program for Fresh Produce	184,090
T1705	AGENCY TOTAL	5,210,810
T1706		
T1707	DEPARTMENT OF ENVIRONMENTAL	
T1708	PROTECTION	
T1709	Personal Services	34,410,000
T1710	Other Expenses	3,468,259
T1711	Equipment	100
T1712	Stream Gaging	100,000

T1713	Mosquito Control	300,000
T1714	State Superfund Site Maintenance	371,450
T1715	Laboratory Fees	248,289
T1716	Dam Maintenance	128,067
T1717	Invasive Plants Council	25,000
T1718	Councils, Districts, and ERTs Land Use Assistance	800,000
T1719	Emergency Spill Response Account	10,591,753
T1720	Environmental Quality Fees Fund	9,472,114
T1721	Solid Waste Management Account	2,832,429
T1722	Underground Storage Tank Account	9,941,744
T1723	Clean Air Account Fund	4,907,534
T1724	Environmental Conservation Fund	7,969,509
T1725	Boating Account	5,958,587
T1726	OTHER THAN PAYMENTS TO LOCAL	
T1727	GOVERNMENTS	
T1728	Agreement USGS-Geological Investigation	47,000
T1729	Agreement USGS - Hydrological Study	157,632
T1730	New England Interstate Water Pollution	
T1731	Commission	8,400
T1732	Northeast Interstate Forest Fire Compact	2,040
T1733	Connecticut River Valley Flood Control	
T1734	Commission	40,200
T1735	Thames River Valley Flood Control Commission	48,281
T1736	Agreement USGS-Water Quality Stream	
T1737	Monitoring	218,428
T1738	PAYMENTS TO LOCAL GOVERNMENTS	
T1739	Lobster Restoration	300,000
T1740	AGENCY TOTAL	92,346,816
T1741		
T1742	COUNCIL ON ENVIRONMENTAL QUALITY	
T1743	Personal Services	163,355
T1744	Other Expenses	14,500
T1745	Equipment	100
T1746	AGENCY TOTAL	177,955
T1747		
T1748	COMMISSION ON CULTURE AND TOURISM	
T1749	Personal Services	3,026,406
T1750	Other Expenses	893,658
T1751	Equipment	100

T1752	State-Wide Marketing	2,750,000
T1753	Connecticut Association for the Performing Arts/	
T1754	Shubert Theater	427,500
T1755	Hartford Urban Arts Grant	427,500
T1756	New Britain Arts Alliance	85,500
T1757	Film Industry Training Program	250,000
T1758	Ivoryton Playhouse	50,000
T1759	OTHER THAN PAYMENTS TO LOCAL	
T1760	GOVERNMENTS	
T1761	Discovery Museum	427,500
T1762	National Theatre for the Deaf	171,000
T1763	Culture, Tourism, and Arts Grant	2,000,000
T1764	CT Trust for Historic Preservation	237,500
T1765	Connecticut Science Center	475,000
T1766	PAYMENTS TO LOCAL GOVERNMENTS	
T1767	Greater Hartford Arts Council	106,875
T1768	Stepping Stone Child Museum	50,000
T1769	Maritime Center Authority	600,000
T1770	Basic Cultural Resources Grant	1,500,000
T1771	Tourism Districts	3,750,000
T1772	Connecticut Humanities Council	2,375,000
T1773	Amistad Committee for the Freedom Trail	50,000
T1774	Amistad Vessel	427,500
T1775	New Haven Festival of Arts and Ideas	900,000
T1776	New Haven Arts Council	106,875
T1777	Palace Theater	427,500
T1778	Beardsley Zoo	400,000
T1779	Mystic Aquarium	700,000
T1780	Quinebaug Tourism	75,000
T1781	Northwestern Tourism	75,000
T1782	Eastern Tourism	75,000
T1783	Central Tourism	75,000
T1784	Twain/Stowe Homes	108,000
T1785	AGENCY TOTAL	23,023,414
T1786		
T1787	DEPARTMENT OF ECONOMIC AND	
T1788	COMMUNITY DEVELOPMENT	
T1789	Personal Services	7,214,161
T1790	Other Expenses	1,505,188

T1791	Equipment	100
T1792	Elderly Rental Registry and Counselors	598,171
T1793	Small Business Incubator Program	500,000
T1794	Fair Housing	300,000
T1795	CCAT - Energy Application Research	100,000
T1796	Main Street Initiatives	80,000
T1797	Residential Service Coordinators	500,000
T1798	Hydrogen/Fuel Cell Economy	237,500
T1799	Southeast CT Incubator	250,000
T1800	CCAT-CT Manufacturing Supply Chain	750,000
T1801	OTHER THAN PAYMENTS TO LOCAL	
T1802	GOVERNMENTS	
T1803	Entrepreneurial Centers	135,375
T1804	Subsidized Assisted Living Demonstration	2,166,000
T1805	Congregate Facilities Operation Costs	6,884,547
T1806	Housing Assistance and Counseling Program	438,500
T1807	Elderly Congregate Rent Subsidy	2,389,796
T1808	CONNSTEP	800,000
T1809	Development Research and Economic Assistance	237,500
T1810	PAYMENTS TO LOCAL GOVERNMENTS	
T1811	Tax Abatement	1,704,890
T1812	Payment in Lieu of Taxes	2,204,000
T1813	AGENCY TOTAL	28,995,728
T1814		
T1815	AGRICULTURAL EXPERIMENT STATION	
T1816	Personal Services	6,170,000
T1817	Other Expenses	923,511
T1818	Equipment	100
T1819	Mosquito Control	222,089
T1820	Wildlife Disease Prevention	83,344
T1821	AGENCY TOTAL	7,399,044
T1822		
T1823	TOTAL	157,153,767
T1824	CONSERVATION AND DEVELOPMENT	
T1825		
T1826	HEALTH AND HOSPITALS	
T1827		
T1828	DEPARTMENT OF PUBLIC HEALTH	
T1829	Personal Services	32,404,833

T1830	Other Expenses	5,740,215
T1831	Equipment	100
T1832	Needle and Syringe Exchange Program	455,072
T1833	Community Services Support for Persons with	
T1834	AIDS	184,638
T1835	Children's Health Initiatives	1,481,766
T1836	Childhood Lead Poisoning	1,098,172
T1837	AIDS Services	6,652,598
T1838	Breast and Cervical Cancer Detection and	
T1839	Treatment	2,426,775
T1840	Services for Children Affected by AIDS	245,029
T1841	Children with Special Health Care Needs	1,271,627
T1842	Medicaid Administration	3,782,177
T1843	OTHER THAN PAYMENTS TO LOCAL	
T1844	GOVERNMENTS	
T1845	Community Health Services	6,986,052
T1846	Emergency Medical Services Regional Offices	541,982
T1847	Rape Crisis	439,684
T1848	X-Ray Screening and Tuberculosis Care	759,799
T1849	Genetic Diseases Programs	877,416
T1850	Immunization Services	9,044,950
T1851	Loan Repayment Assistance Program	150,000
T1852	PAYMENTS TO LOCAL GOVERNMENTS	
T1853	Local and District Departments of Health	5,394,853
T1854	Venereal Disease Control	195,210
T1855	School Based Health Clinics	10,440,646
T1856	AGENCY TOTAL	90,573,594
T1857		
T1858	OFFICE OF HEALTH CARE ACCESS	
T1859	Personal Services	2,228,885
T1860	Other Expenses	240,145
T1861	AGENCY TOTAL	2,469,030
T1862		
T1863	OFFICE OF THE CHIEF MEDICAL EXAMINER	
T1864	Personal Services	5,247,978
T1865	Other Expenses	769,293
T1866	Equipment	5,000
T1867	Medicolegal Investigations	100,039
T1868	AGENCY TOTAL	6,122,310

T1869		
T1870	DEPARTMENT OF DEVELOPMENTAL	
T1871	SERVICES	
T1872	Personal Services	308,672,458
T1873	Other Expenses	27,199,636
T1874	Equipment	100
T1875	Human Resource Development	219,790
T1876	Family Support Grants	3,280,095
T1877	Cooperative Placements Program	21,639,755
T1878	Clinical Services	4,812,372
T1879	Early Intervention	35,243,415
T1880	Community Temporary Support Services	67,315
T1881	Community Respite Care Programs	330,345
T1882	Workers' Compensation Claims	14,246,035
T1883	Pilot Program for Autism Services	1,525,176
T1884	Voluntary Services	33,692,416
T1885	OTHER THAN PAYMENTS TO LOCAL	
T1886	GOVERNMENTS	
T1887	Rent Subsidy Program	4,537,554
T1888	Family Reunion Program	137,900
T1889	Employment Opportunities and Day Services	187,541,617
T1890	Community Residential Services	390,498,055
T1891	AGENCY TOTAL	1,033,644,034
T1892		
T1893	DEPARTMENT OF MENTAL HEALTH AND	
T1894	ADDICTION SERVICES	
T1895	Personal Services	208,650,535
T1896	Other Expenses	33,886,253
T1897	Equipment	100
T1898	Housing Supports and Services	12,224,867
T1899	Managed Service System	37,208,822
T1900	Legal Services	550,275
T1901	Connecticut Mental Health Center	8,638,491
T1902	Professional Services	9,688,898
T1903	General Assistance Managed Care	86,346,032
T1904	Workers' Compensation Claims	13,244,566
T1905	Nursing Home Screening	622,784
T1906	Young Adult Services	56,874,159
T1907	TBI Community Services	9,402,612

T1908	Jail Diversion	4,426,568
T1909	Behavioral Health Medications	8,869,095
T1910	Prison Overcrowding	6,231,683
T1911	Medicaid Adult Rehabilitation Option	4,044,234
T1912	Discharge and Diversion Services	3,080,116
T1913	Home and Community Based Services	4,625,558
T1914	Persistent Violent Felony Offenders Act	703,333
T1915	OTHER THAN PAYMENTS TO LOCAL	
T1916	GOVERNMENTS	
T1917	Grants for Substance Abuse Services	25,528,766
T1918	Grants for Mental Health Services	76,394,230
T1919	Employment Opportunities	10,630,353
T1920	AGENCY TOTAL	621,872,330
T1921		
T1922	PSYCHIATRIC SECURITY REVIEW BOARD	
T1923	Personal Services	321,454
T1924	Other Expenses	39,441
T1925	Equipment	100
T1926	AGENCY TOTAL	360,995
T1927		
T1928	TOTAL	1,755,042,293
T1929	HEALTH AND HOSPITALS	
T1930		
T1931	HUMAN SERVICES	
T1932		
T1933	DEPARTMENT OF SOCIAL SERVICES	
T1934	Personal Services	121,234,239
T1935	Other Expenses	91,048,618
T1936	Equipment	100
T1937	Children's Health Council	218,317
T1938	HUSKY Outreach	1,206,452
T1939	Genetic Tests in Paternity Actions	201,202
T1940	State Food Stamp Supplement	511,357
T1941	Day Care Projects	448,820
T1942	HUSKY Program	48,213,900
T1943	Charter Oak Health Plan	-7,000,000
T1944	Charter Oak Health Plan	34,010,000
T1945	OTHER THAN PAYMENTS TO LOCAL	
T1946	GOVERNMENTS	

T1947	Vocational Rehabilitation	7,386,668
T1948	Medicaid	3,938,342,174
T1949	Lifestar Helicopter	1,388,190
T1950	Old Age Assistance	38,110,566
T1951	Aid to the Blind	753,000
T1952	Aid to the Disabled	62,720,424
T1953	Temporary Assistance to Families - TANF	119,158,385
T1954	Emergency Assistance	500
T1955	Food Stamp Training Expenses	32,397
T1956	Connecticut Pharmaceutical Assistance Contract to	
T1957	the Elderly	7,413,755
T1958	Healthy Start	1,490,220
T1959	DMHAS-Disproportionate Share	105,935,000
T1960	Connecticut Home Care Program	83,028,371
T1961	Human Resource Development-Hispanic	
T1962	Programs	1,040,365
T1963	Services to the Elderly	5,376,848
T1964	Safety Net Services	2,100,897
T1965	Transportation for Employment Independence	
T1966	Program	3,321,613
T1967	Transitionary Rental Assistance	1,186,680
T1968	Refunds of Collections	187,150
T1969	Services for Persons With Disabilities	695,309
T1970	Child Care Services-TANF/CCDBG	95,915,536
T1971	Nutrition Assistance	672,663
T1972	Housing/Homeless Services	47,042,657
T1973	Employment Opportunities	1,231,379
T1974	Human Resource Development	38,581
T1975	Child Day Care	10,617,392
T1976	Independent Living Centers	665,927
T1977	AIDS Drug Assistance	606,678
T1978	Disproportionate Share-Medical Emergency	
T1979	Assistance	26,725,000
T1980	DSH-Urban Hospitals in Distressed Municipalities	18,550,000
T1981	State Administered General Assistance	253,029,156
T1982	School Readiness	4,619,697
T1983	Connecticut Children's Medical Center	11,020,000
T1984	Community Services	3,314,013
T1985	Alzheimer Respite Care	2,294,388

T1986	Family Grants	484,133
T1987	Human Service Infrastructure Community Action	
T1988	Program	3,998,796
T1989	Teen Pregnancy Prevention	1,527,384
T1990	Medicare Part D Supplemental Needs Fund	14,330,000
T1991	PAYMENTS TO LOCAL GOVERNMENTS	
T1992	Child Day Care	5,263,706
T1993	Human Resource Development	31,034
T1994	Human Resource Development-Hispanic	
T1995	Programs	5,900
T1996	Teen Pregnancy Prevention	870,326
T1997	Services to the Elderly	44,405
T1998	Housing/Homeless Services	686,592
T1999	Community Services	116,358
T2000	AGENCY TOTAL	5,173,463,218
T2001		
T2002	STATE DEPARTMENT ON AGING	
T2003	Personal Services	334,615
T2004	Other Expenses	118,250
T2005	Equipment	100
T2006	AGENCY TOTAL	452,965
T2007		
T2008	SOLDIERS, SAILORS AND MARINES' FUND	
T2009	Personal Services	510,291
T2010	Other Expenses	82,799
T2011	Award Payments to Veterans	1,979,800
T2012	AGENCY TOTAL	2,572,890
T2013		
T2014	TOTAL	5,176,489,073
T2015	HUMAN SERVICES	
T2016		
T2017	EDUCATION, MUSEUMS, LIBRARIES	
T2018		
T2019	DEPARTMENT OF EDUCATION	
T2020	Personal Services	155,732,064
T2021	Other Expenses	17,439,076
T2022	Equipment	100
T2023	Basic Skills Exam Teachers in Training	1,239,559
T2024	Teachers' Standards Implementation Program	2,896,508

T2025	Early Childhood Program	5,007,354
T2026	Development of Mastery Exams Grades 4, 6, and 8	18,786,664
T2027	Primary Mental Health	507,294
T2028	Adult Education Action	253,355
T2029	Vocational Technical School Textbooks	500,000
T2030	Repair of Instructional Equipment	232,386
T2031	Minor Repairs to Plant	370,702
T2032	Connecticut Pre-Engineering Program	350,000
T2033	Connecticut Writing Project	50,000
T2034	Resource Equity Assessments	283,654
T2035	Readers as Leaders	60,000
T2036	Early Childhood Advisory Cabinet	335,000
T2037	Best Practices	475,000
T2038	Longitudinal Data Systems	725,000
T2039	School Accountability	1,855,062
T2040	Sheff Settlement	27,662,844
T2041	Community Plans For Early Childhood	450,000
T2042	Improving Early Literacy	150,000
T2043	OTHER THAN PAYMENTS TO LOCAL	
T2044	GOVERNMENTS	
T2045	American School for the Deaf	9,979,202
T2046	Regional Education Services	1,730,000
T2047	Omnibus Education Grants State Supported	
T2048	Schools	6,548,146
T2049	Head Start Services	2,748,150
T2050	Head Start Enhancement	1,773,000
T2051	Family Resource Centers	6,041,488
T2052	Charter Schools	53,047,200
T2053	Youth Service Bureau Enhancement	625,000
T2054	Head Start - Early Childhood Link	2,200,000
T2055	PAYMENTS TO LOCAL GOVERNMENTS	
T2056	Vocational Agriculture	4,560,565
T2057	Transportation of School Children	47,964,000
T2058	Adult Education	20,594,371
T2059	Health and Welfare Services Pupils Private Schools	4,775,000
T2060	Education Equalization Grants	1,889,182,288
T2061	Bilingual Education	2,129,033
T2062	Priority School Districts	117,721,188
T2063	Young Parents Program	229,330

T2064	Interdistrict Cooperation	14,127,369
T2065	School Breakfast Program	1,634,103
T2066	Excess Cost - Student Based	133,891,451
T2067	Non-Public School Transportation	3,995,000
T2068	School to Work Opportunities	213,750
T2069	Youth Service Bureaus	2,947,268
T2070	OPEN Choice Program	19,115,002
T2071	Early Reading Success	2,314,380
T2072	Magnet Schools	185,033,629
T2073	After School Program	5,000,000
T2074	AGENCY TOTAL	2,775,481,535
T2075		
T2076	BOARD OF EDUCATION AND SERVICES FOR	
T2077	THE BLIND	
T2078	Personal Services	4,356,971
T2079	Other Expenses	830,317
T2080	Equipment	100
T2081	Educational Aid for Blind and Visually	
T2082	Handicapped Children	5,156,842
T2083	Enhanced Employment Opportunities	673,000
T2084	OTHER THAN PAYMENTS TO LOCAL	
T2085	GOVERNMENTS	
T2086	Supplementary Relief and Services	115,425
T2087	Vocational Rehabilitation	989,454
T2088	Special Training for the Deaf Blind	331,761
T2089	Connecticut Radio Information Service	87,640
T2090	AGENCY TOTAL	12,541,510
T2091		
T2092	COMMISSION ON THE DEAF AND HEARING	
T2093	IMPAIRED	
T2094	Personal Services	617,089
T2095	Other Expenses	183,898
T2096	Equipment	100
T2097	Part-Time Interpreters	316,944
T2098	AGENCY TOTAL	1,118,031
T2099		
T2100	STATE LIBRARY	
T2101	Personal Services	6,369,643
T2102	Other Expenses	862,111

T2103	Equipment	100
T2104	State-Wide Digital Library	1,973,516
T2105	Interlibrary Loan Delivery Service	266,434
T2106	Legal/Legislative Library Materials	1,140,000
T2107	State-Wide Data Base Program	674,696
T2108	Info Anytime	42,500
T2109	Computer Access	190,000
T2110	OTHER THAN PAYMENTS TO LOCAL	
T2111	GOVERNMENTS	
T2112	Support Cooperating Library Service Units	350,000
T2113	PAYMENTS TO LOCAL GOVERNMENTS	
T2114	Grants to Public Libraries	347,109
T2115	Connecticard Payments	1,226,028
T2116	AGENCY TOTAL	13,442,137
T2117		
T2118	DEPARTMENT OF HIGHER EDUCATION	
T2119	Personal Services	2,884,731
T2120	Other Expenses	167,022
T2121	Equipment	50
T2122	Minority Advancement Program	2,405,666
T2123	Alternate Route to Certification	453,181
T2124	National Service Act	328,365
T2125	International Initiatives	66,500
T2126	Minority Teacher Incentive Program	481,374
T2127	Education and Health Initiatives	522,500
T2128	CommPACT Schools	712,500
T2129	Americorps	1,000,000
T2130	OTHER THAN PAYMENTS TO LOCAL	
T2131	GOVERNMENTS	
T2132	Capitol Scholarship Program	8,902,779
T2133	Awards to Children of Deceased/ Disabled	
T2134	Veterans	4,000
T2135	Connecticut Independent College Student Grant	23,913,860
T2136	Connecticut Aid for Public College Students	30,208,469
T2137	New England Board of Higher Education	183,750
T2138	Connecticut Aid to Charter Oak	59,393
T2139	Washington Center	1,250
T2140	AGENCY TOTAL	72,295,390
T2141		

T2142	UNIVERSITY OF CONNECTICUT	
T2143	Operating Expenses	233,676,524
T2144	Tuition Freeze	4,741,885
T2145	Regional Campus Enhancement	8,375,559
T2146	Veterinary Diagnostic Laboratory	100,000
T2147	AGENCY TOTAL	246,893,968
T2148		
T2149	UNIVERSITY OF CONNECTICUT HEALTH	
T2150	CENTER	
T2151	Operating Expenses	123,127,148
T2152	AHEC	505,707
T2153	AGENCY TOTAL	123,632,855
T2154		
T2155	CHARTER OAK STATE COLLEGE	
T2156	Operating Expenses	2,270,158
T2157	Distance Learning Consortium	690,786
T2158	AGENCY TOTAL	2,960,944
T2159		
T2160	TEACHERS' RETIREMENT BOARD	
T2161	Personal Services	1,968,345
T2162	Other Expenses	776,322
T2163	Equipment	100
T2164	OTHER THAN PAYMENTS TO LOCAL	
T2165	GOVERNMENTS	
T2166	Retirement Contributions	581,593,215
T2167	Retirees Health Service Cost	22,295,000
T2168	Municipal Retiree Health Insurance Costs	9,043,320
T2169	AGENCY TOTAL	615,676,302
T2170		
T2171	REGIONAL COMMUNITY - TECHNICAL	
T2172	COLLEGES	
T2173	Operating Expenses	164,906,104
T2174	Tuition Freeze	2,160,925
T2175	Manufacturing Technology Program - Asnuntuck	345,000
T2176	Expand Manufacturing Technology Program	200,000
T2177	AGENCY TOTAL	167,612,029
T2178		
T2179	CONNECTICUT STATE UNIVERSITY	
T2180	Operating Expenses	163,202,280

T2181	Tuition Freeze	6,561,971
T2182	Waterbury-Based Degree Program	1,079,339
T2183	AGENCY TOTAL	170,843,590
T2184		
T2185	TOTAL	4,202,498,291
T2186	EDUCATION, MUSEUMS, LIBRARIES	
T2187		
T2188	CORRECTIONS	
T2189		
T2190	DEPARTMENT OF CORRECTION	
T2191	Personal Services	423,689,408
T2192	Other Expenses	83,714,893
T2193	Equipment	100
T2194	Workers' Compensation Claims	24,898,513
T2195	Inmate Medical Services	101,600,872
T2196	Parole Staffing and Operations	6,197,800
T2197	Mental Health AIC	500,000
T2198	Distance Learning	250,000
T2199	Children of Incarcerated Parents	1,000,000
T2200	OTHER THAN PAYMENTS TO LOCAL	
T2201	GOVERNMENTS	
T2202	Aid to Paroled and Discharged Inmates	9,500
T2203	Legal Services to Prisoners	870,595
T2204	Volunteer Services	170,758
T2205	Community Support Services	40,370,121
T2206	AGENCY TOTAL	683,272,560
T2207		
T2208	DEPARTMENT OF CHILDREN AND FAMILIES	
T2209	Personal Services	260,223,163
T2210	Other Expenses	44,227,838
T2211	Equipment	100
T2212	Short-Term Residential Treatment	713,129
T2213	Substance Abuse Screening	1,823,490
T2214	Workers' Compensation Claims	5,800,244
T2215	Local Systems of Care	2,297,676
T2216	Family Support Services	11,221,507
T2217	Emergency Needs	1,800,000
T2218	OTHER THAN PAYMENTS TO LOCAL	
T2219	GOVERNMENTS	

T2220	Health Assessment and Consultation	965,667
T2221	Grants for Psychiatric Clinics for Children	14,202,249
T2222	Day Treatment Centers for Children	5,797,630
T2223	Juvenile Justice Outreach Services	1,485,814
T2224	Child Abuse and Neglect Intervention	6,200,880
T2225	Community Emergency Services	84,694
T2226	Community Based Prevention Programs	4,850,529
T2227	Family Violence Outreach and Counseling	1,873,779
T2228	Support for Recovering Families	14,026,730
T2229	No Nexus Special Education	8,682,808
T2230	Family Preservation Services	5,385,396
T2231	Substance Abuse Treatment	3,246,882
T2232	Child Welfare Support Services	4,233,521
T2233	Board and Care for Children - Adoption	86,105,702
T2234	Board and Care for Children - Foster	115,322,667
T2235	Board and Care for Children - Residential	172,995,196
T2236	Individualized Family Supports	17,236,968
T2237	Community KidCare	25,946,425
T2238	Covenant to Care	166,516
T2239	Neighborhood Center	261,010
T2240	AGENCY TOTAL	817,178,210
T2241		
T2242	CHILDREN'S TRUST FUND COUNCIL	
T2243	Personal Services	1,444,280
T2244	Other Expenses	63,998
T2245	Equipment	100
T2246	Children's Trust Fund	14,228,147
T2247	Safe Harbor Respite	190,000
T2248	AGENCY TOTAL	15,926,525
T2249		
T2250	TOTAL	1,516,377,295
T2251	CORRECTIONS	
T2252		
T2253	JUDICIAL	
T2254		
T2255	JUDICIAL DEPARTMENT	
T2256	Judicial Operations and Services	577,195,433
T2257		
T2258	PUBLIC DEFENDER SERVICES COMMISSION	

T2259	Personal Services	39,095,094
T2260	Other Expenses	1,471,223
T2261	Equipment	105
T2262	Special Public Defenders - Contractual	3,144,467
T2263	Special Public Defenders - Non-Contractual	5,407,777
T2264	Expert Witnesses	1,535,646
T2265	Training and Education	116,852
T2266	AGENCY TOTAL	50,771,164
T2267		
T2268	CHILD PROTECTION COMMISSION	
T2269	Personal Services	681,449
T2270	Other Expenses	184,260
T2271	Equipment	100
T2272	Training for Contracted Attorneys	42,750
T2273	Contracted Attorneys	10,295,218
T2274	Contracted Attorneys Related Expenses	108,713
T2275	Family Contracted Attorneys/AMC	736,310
T2276	AGENCY TOTAL	12,048,800
T2277		
T2278	TOTAL	640,015,397
T2279	JUDICIAL	
T2280		
T2281	NON-FUNCTIONAL	
T2282		
T2283	MISCELLANEOUS APPROPRIATION TO THE	
T2284	GOVERNOR	
T2285	Governor's Contingency Account	100
T2286		
T2287	DEBT SERVICE - STATE TREASURER	
T2288	Debt Service	1,514,007,194
T2289	UConn 2000 - Debt Service	118,426,565
T2290	CHEFA Day Care Security	8,500,000
T2291	Pension Obligation Bonds-Teachers' Retirement	
T2292	System	65,349,255
T2293	AGENCY TOTAL	1,706,283,014
T2294		
T2295	STATE COMPTROLLER - MISCELLANEOUS	
T2296	OTHER THAN PAYMENTS TO LOCAL	
T2297	GOVERNMENTS	

T2298	Maintenance of County Base Fire Radio Network	25,176
T2299	Maintenance of State-Wide Fire Radio Network	16,756
T2300	Equal Grants to Thirty-Four Non-Profit General	
T2301	Hospitals	31
T2302	Police Association of Connecticut	190,000
T2303	Connecticut State Firefighter's Association	194,711
T2304	Interstate Environmental Commission	97,565
T2305	PAYMENTS TO LOCAL GOVERNMENTS	
T2306	Reimbursement to Towns for Loss of Taxes on	
T2307	State Property	73,519,215
T2308	Reimbursements to Towns for Loss of Taxes on	
T2309	Private Tax-Exempt Property	115,431,737
T2310	AGENCY TOTAL	189,475,191
T2311		
T2312	STATE COMPTROLLER - FRINGE BENEFITS	
T2313	Unemployment Compensation	6,369,254
T2314	State Employees Retirement Contributions	680,427,826
T2315	Higher Education Alternative Retirement System	34,152,201
T2316	Pensions and Retirements - Other Statutory	1,965,000
T2317	Judges and Compensation Commissioners	
T2318	Retirement	16,207,665
T2319	Insurance - Group Life	8,355,278
T2320	Employers Social Security Tax	258,738,306
T2321	State Employees Health Service Cost	621,376,699
T2322	Retired State Employees Health Service Cost	546,985,000
T2323	Tuition Reimbursement - Training and Travel	900,000
T2324	AGENCY TOTAL	2,175,477,229
T2325		
T2326	RESERVE FOR SALARY ADJUSTMENTS	
T2327	Reserve for Salary Adjustments	148,029,215
T2328		
T2329	WORKERS' COMPENSATION CLAIMS -	
T2330	DEPARTMENT OF ADMINISTRATIVE	
T2331	SERVICES	
T2332	Workers' Compensation Claims	24,706,154
T2333		
T2334	JUDICIAL REVIEW COUNCIL	
T2335	Personal Services	142,514
T2336	Other Expenses	27,449

T2337	Equipment	100
T2338	AGENCY TOTAL	170,063
T2339		
T2340	TOTAL	4,244,140,966
T2341	NON-FUNCTIONAL	
T2342		
T2343	TOTAL	18,671,355,811
T2344	GENERAL FUND	
T2345		
T2346	LESS:	
T2347		
T2348	Reduce Outside Consultant Contracts	-95,000,000
T2349	Estimated Unallocated Lapses	-87,780,000
T2350	General Personal Services Reduction	-14,000,000
T2351	General Other Expenses Reductions	-11,000,000
T2352	Personal Services Reductions	-192,664,492
T2353	Legislative Unallocated Lapses	-2,700,000
T2354	Eliminate Legislative Commissions	
T2355	Reduce Executive Branch Commissions	
T2356	DoIT Lapse	-31,718,598
T2357	Enhance Agency Outcomes	-50,000,000
T2358	Hard Hiring Freeze	-5,000,000
T2359		
T2360	NET -	18,181,492,721
T2361	GENERAL FUND	

14 Sec. 6. (*Effective July 1, 2009*) The following sums are appropriated
15 for the annual period as indicated and for the purposes described.

T2362	SPECIAL TRANSPORTATION FUND	
T2363		2010-2011
T2364		
T2365		$
T2366		
T2367	GENERAL GOVERNMENT	
T2368		
T2369	STATE INSURANCE AND RISK MANAGEMENT	
T2370	BOARD	
T2371	Other Expenses	2,717,500

T2372		
T2373	TOTAL	2,717,500
T2374	GENERAL GOVERNMENT	
T2375		
T2376	REGULATION AND PROTECTION	
T2377		
T2378	DEPARTMENT OF MOTOR VEHICLES	
T2379	Personal Services	45,591,007
T2380	Other Expenses	13,946,014
T2381	Equipment	691,085
T2382	Commercial Vehicle Information Systems and	
T2383	Networks Project	268,850
T2384	AGENCY TOTAL	60,496,956
T2385		
T2386	TOTAL	60,496,956
T2387	REGULATION AND PROTECTION	
T2388		
T2389	TRANSPORTATION	
T2390		
T2391	DEPARTMENT OF TRANSPORTATION	
T2392	Personal Services	150,723,930
T2393	Other Expenses	53,317,406
T2394	Equipment	1,911,500
T2395	Minor Capital Projects	332,500
T2396	Highway and Bridge Renewal-Equipment	6,000,000
T2397	Highway Planning and Research	2,819,969
T2398	Rail Operations	127,726,327
T2399	Bus Operations	132,955,915
T2400	Highway and Bridge Renewal	12,402,843
T2401	Tweed-New Haven Airport Grant	2,000,000
T2402	ADA Para-transit Program	26,142,321
T2403	AGENCY TOTAL	516,332,711
T2404		
T2405	TOTAL	516,332,711
T2406	TRANSPORTATION	
T2407		
T2408	NON-FUNCTIONAL	
T2409		
T2410	DEBT SERVICE - STATE TREASURER	

T2411	Debt Service	455,681,828
T2412		
T2413	STATE COMPTROLLER - FRINGE BENEFITS	
T2414	Unemployment Compensation	334,000
T2415	State Employees Retirement Contributions	82,437,000
T2416	Insurance - Group Life	324,000
T2417	Employers Social Security Tax	20,652,971
T2418	State Employees Health Service Cost	37,104,290
T2419	AGENCY TOTAL	140,852,261
T2420		
T2421	RESERVE FOR SALARY ADJUSTMENTS	
T2422	Reserve for Salary Adjustments	12,947,130
T2423		
T2424	WORKERS' COMPENSATION CLAIMS -	
T2425	DEPARTMENT OF ADMINISTRATIVE	
T2426	SERVICES	
T2427	Workers' Compensation Claims	5,200,783
T2428		
T2429	TOTAL	614,682,002
T2430	NON-FUNCTIONAL	
T2431		
T2432	TOTAL	1,194,229,169
T2433	SPECIAL TRANSPORTATION FUND	
T2434		
T2435	LESS:	
T2436		
T2437	Estimated Unallocated Lapses	-11,000,000
T2438	Personal Services Reductions	-10,413,528
T2439		
T2440	NET -	1,172,815,641
T2441	SPECIAL TRANSPORTATION FUND	

16 Sec. 7. (*Effective July 1, 2009*) The following sums are appropriated
17 for the annual period as indicated and for the purposes described.

T2442	MASHANTUCKET PEQUOT AND	
T2443	MOHEGAN FUND	
T2444		2010-2011
T2445		

	$
NON-FUNCTIONAL	
STATE COMPTROLLER - MISCELLANEOUS	
PAYMENTS TO LOCAL GOVERNMENTS	
Grants To Towns	61,779,907
TOTAL	61,779,907
NON-FUNCTIONAL	
TOTAL	61,779,907
MASHANTUCKET PEQUOT AND	
MOHEGAN FUND	

Sec. 8. (*Effective July 1, 2009*) The following sums are appropriated for the annual period as indicated and for the purposes described.

CRIMINAL INJURIES COMPENSATION FUND	
	2010-2011
	$
JUDICIAL	
JUDICIAL DEPARTMENT	
Criminal Injuries Compensation	3,683,598
TOTAL	3,683,598
JUDICIAL	
TOTAL	3,683,598
CRIMINAL INJURIES COMPENSATION FUND	

Sec. 9. (*Effective July 1, 2009*) During each of the fiscal years ending June 30, 2010, and June 30, 2011, $1,000,000 of the federal funds received by the Department of Education, from Part B of the Individuals with Disabilities Education Act (IDEA), shall be

24 transferred to the Department of Developmental Services, for the Birth-
25 to-Three program, in order to carry out Part B responsibilities
26 consistent with the IDEA.

27 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of
28 sections 10-67 to 10-73b, inclusive, of the general statutes, for the fiscal
29 years ending June 30, 2010, and June 30, 2011, the WACE Technical
30 Training Center in Waterbury shall be eligible to spend up to $300,000
31 of funding received under the Adult Education Grant pursuant to said
32 sections 10-67 to 10-73b, inclusive, of the general statutes for technical
33 training.

34 Sec. 11. (*Effective July 1, 2009*) (a) For the fiscal year ending June 30,
35 2010, the distribution of priority school district grants, pursuant to
36 subsection (a) of section 10-266p of the general statutes, shall be as
37 follows: (1) For priority school districts - $41,413,547, (2) for school
38 readiness - $69,813,190, (3) for extended school building hours -
39 $2,994,752, and (4) for school accountability - $3,499,699.

40 (b) For the fiscal year ending June 30, 2011, the distribution of
41 priority school district grants, pursuant to subsection (a) of section 10-
42 266p of the general statutes, shall be as follows: (1) For priority school
43 districts - $41,413,547, (2) for school readiness - $69,813,190, (3) for
44 extended school building hours - $2,994,752, and (4) for school
45 accountability - $3,499,699.

46 Sec. 12. (*Effective July 1, 2009*) Notwithstanding the provisions of
47 section 10a-22u of the general statutes, the amount of funds available
48 to the Department of Higher Education, for expenditure from the
49 student protection account, shall be $245,000 for the fiscal year ending
50 June 30, 2010, and $257,000 for the fiscal year ending June 30, 2011.

51 Sec. 13. (*Effective July 1, 2009*) (a) Up to $500,000 appropriated to the
52 Department of Higher Education in section 1 of this act, for
53 Connecticut Independent College Student Grant, shall be transferred
54 to Opportunities for Veterinary Medicine, and such funds shall be
55 available for such purpose during the fiscal year ending June 30, 2010.

56 (b) Up to $500,000 appropriated to the Department of Higher
57 Education in section 5 of this act, for Connecticut Independent College
58 Student Grant, shall be transferred to Opportunities for Veterinary
59 Medicine, and such funds shall be available for such purpose during
60 the fiscal year ending June 30, 2011.

61 Sec. 14. (*Effective July 1, 2009*) The unexpended balance of funds
62 transferred from the Reserve for Salary Adjustment account in the
63 Special Transportation Fund to the Department of Motor Vehicles, in
64 section 39 of special act 00-13, and carried forward in subsection (a) of
65 section 34 of special act 01-1 of the June special session, and subsection
66 (a) of section 41 of public act 03-1 of the June 30 special session, and
67 section 43 of public act 05-251, and section 42 of public act 07-1 of the
68 June special session for the Commercial Vehicle Information Systems
69 and Networks Project, shall not lapse on June 30, 2009, and such funds
70 shall continue to be available for expenditure for such purpose during
71 the fiscal years ending June 30, 2010, and June 30, 2011.

72 Sec. 15. (*Effective July 1, 2009*) (a) The unexpended balance of funds
73 appropriated to the Department of Motor Vehicles in section 49 of
74 special act 99-10, and carried forward in subsection (b) of section 34 of
75 special act 01-1 of the June special session, and subsection (b) of section
76 41 of public act 03-1 of the June 30 special session, and subsection (a) of
77 section 45 of public act 05-251, and subsection (a) of section 43 of
78 public act 07-1 of the June special session for the purpose of upgrading
79 the Department of Motor Vehicles' registration and driver license data
80 processing systems, shall not lapse on June 30, 2009, and such funds
81 shall continue to be available for expenditure for such purpose during
82 the fiscal years ending June 30, 2010, and June 30, 2011.

83 (b) Up to $7,000,000 of the unexpended balance appropriated to the
84 Department of Transportation, for Personal Services, in section 12 of
85 public act 03-1 of the June 30 special session, and carried forward and
86 transferred to the Department of Motor Vehicles' Reflective License
87 Plates account by section 33 of public act 04-216, and carried forward
88 by section 72 of public act 04-2 of the May special session, and

89 subsection (b) of section 45 of public act 05-251, and subsection (b) of
90 section 43 of public act 07-1 of the June special session, shall not lapse
91 on June 30, 2009, and such funds shall continue to be available for
92 expenditure for the purpose of upgrading the Department of Motor
93 Vehicles' registration and driver license data processing systems for
94 the fiscal years ending June 30, 2010, and June 30, 2011.

95 (c) Up to $8,500,000 of the unexpended balance appropriated to the
96 State Treasurer, for Debt Service, in section 12 of public act 03-1 of the
97 June 30 special session, and carried forward and transferred to the
98 Department of Motor Vehicles' Reflective License Plates account by
99 section 33 of public act 04-216, and carried forward by section 72 of
100 public act 04-2 of the May special session, and subsection (c) of section
101 45 of public act 05-251, and subsection (c) of section 43 of public act 07-
102 1 of the June special session, shall not lapse on June 30, 2009, and such
103 funds shall continue to be available for expenditure for the purpose of
104 upgrading the Department of Motor Vehicles' registration and driver
105 license data processing systems for the fiscal years ending June 30,
106 2010, and June 30, 2011.

107 Sec. 16. (*Effective July 1, 2009*) (a) Up to $750,000 of the funds
108 appropriated to the Department of Banking, for Other Expenses, in
109 section 6 of public act 07-1 of the June special session, and carried
110 forward under subsection (c) of section 4-89 of the general statutes,
111 shall not lapse on June 30, 2009, and shall continue to be available for
112 expenditure for improvements associated with the new office lease
113 during the fiscal year ending June 30, 2010.

114 (b) Up to $250,000 of the funds appropriated to the Department of
115 Banking, for Equipment, in section 6 of public act 07-1 of the June
116 special session, and carried forward under subsection (c) of section 4-
117 89 of the general statutes, shall not lapse on June 30, 2009, and shall
118 continue to be available for expenditure for improvements associated
119 with the new office lease during the fiscal year ending June 30, 2010.

120 Sec. 17. (*Effective July 1, 2009*) (a) The sum of $1,000,000 appropriated

121 to the Office of Policy and Management, for Neighborhood Youth
122 Centers, for the fiscal years ending June 30, 2010, and June 30, 2011,
123 shall be used for a grant to the Boys' and Girls' Clubs of Connecticut,
124 provided said organization shall be required to provide a one hundred
125 per cent cash match for such sum.

126 (b) The sum of $200,000 appropriated to the Office of Policy and
127 Management, for Neighborhood Youth Centers, for the fiscal years
128 ending June 30, 2010, and June 30, 2011, shall be used for a grant to San
129 Jose Cooperative Youth, Hill Cooperative Youth and Central YMCA in
130 New Haven, provided said organizations shall be required to provide
131 a match of at least fifty per cent of the grant amount, and the cash
132 portion of such match shall be at least twenty-five per cent of the grant
133 amount.

134 Sec. 18. (*Effective July 1, 2009*) Notwithstanding the provisions of
135 section 4-28e of the general statutes, for the fiscal year ending June 30,
136 2010, the sum of $150,000 shall be transferred from the Tobacco and
137 Health Trust Fund to the Department of Public Health for a pilot
138 asthma awareness program.

139 Sec. 19. (*Effective July 1, 2009*) The unexpended balance of funds
140 made available in section 1 of public act 08-1 of the August special
141 session shall not lapse on June 30, 2009, and such funds shall continue
142 to be available for the purposes described in sections 5, 6 and 9 of said
143 act during the fiscal year ending June 30, 2010.

144 Sec. 20. (*Effective from passage*) Any amounts expended from the
145 Citizens' Election Fund, established under section 9-701 of the general
146 statutes, or the commercial recording account, established under
147 section 3-99c of the general statutes, during the fiscal year ending June
148 30, 2009, for costs incurred for the administration of the Commercial
149 Recording Division within the Office of the Secretary of the State and
150 by the Elections Enforcement Commission in administering the
151 provisions of sections 9-603, 9-624, 9-675 to 9-677, inclusive, and 9-700
152 to 9-716, inclusive, of the general statutes shall be deemed to be general

153 budget expenditures for said fiscal year.

154 Sec. 21. (*Effective July 1, 2009*) (a) Appropriations for Personal
155 Services in sections 1, 2, 5 and 6 of this act may be transferred from
156 agencies to the Reserve for Salary Adjustments account, during the
157 fiscal years ending June 30, 2010, and June 30, 2011, upon the
158 recommendation of the Governor and the approval of the Finance
159 Advisory Committee to reflect a more accurate impact of collective
160 bargaining and related costs.

161 (b) The appropriations to the Reserve for Salary Adjustments
162 account in sections 1, 2, 5 and 6 of this act, and any transfers to said
163 account pursuant to subsection (a) of this section, may be transferred,
164 and necessary additions from the resources of special funds may be
165 made, during the fiscal years ending June 30, 2010, and June 30, 2011,
166 by the Governor, with the approval of the Finance Advisory
167 Committee, to give effect to salary increases, other employee benefits,
168 agency costs related to staff reductions including accrual payments,
169 achievement of agency general personal services reductions, or other
170 personal services adjustments authorized by this act, any other act or
171 other applicable statute.

172 Sec. 22. (*Effective July 1, 2009*) (a) That portion of unexpended funds,
173 as determined by the Secretary of the Office of Policy and
174 Management, appropriated in public act 07-1 of the June special
175 session, which relate to collective bargaining agreements and related
176 costs, shall not lapse on June 30, 2009, and such funds shall continue to
177 be available for such purpose during the fiscal years ending June 30,
178 2010, and June 30, 2011.

179 (b) That portion of unexpended funds, as determined by the
180 Secretary of the Office of Policy and Management, appropriated in
181 sections 1 and 2 of this act, which relate to collective bargaining
182 agreements and related costs, shall not lapse on June 30, 2010, and such
183 funds shall continue to be available for such purpose during the fiscal
184 year ending June 30, 2011.

185 Sec. 23. (*Effective July 1, 2009*) The unexpended balance of funds
186 appropriated to the Office of Policy and Management, for Other
187 Expenses, for a health care and pension consulting contract, in section
188 1 of public act 05-251, as amended by section 1 of public act 06-186, and
189 carried forward under section 29 of public act 07-1 of the June special
190 session and subsection (c) of section 4-89 of the general statutes, shall
191 not lapse on June 30, 2009, and such funds shall continue to be
192 available for such purpose during the fiscal years ending June 30, 2010,
193 and June 30, 2011.

194 Sec. 24. (*Effective July 1, 2009*) Up to $50,000 of the unexpended
195 balance of funds appropriated to the Office of Policy and Management,
196 for Other Expenses to prevent potential base closures, in subsections
197 (a) and (c) of section 49 of public act 05-251 and carried forward under
198 section 30 of public act 07-1 of the June special session and subsection
199 (c) of section 4-89 of the general statutes, shall not lapse on June 30,
200 2009, and such funds shall continue to be available for such purpose
201 during the fiscal year ending June 30, 2010.

202 Sec. 25. (*Effective July 1, 2009*) The unexpended balance of funds
203 appropriated to the Office of Policy and Management, for licensing
204 and permitting fees, in section 1 of public act 05-251, as amended by
205 section 1 of public act 06-186, and carried forward under section 33 of
206 public act 07-1 of the June special session and subsection (c) of section
207 4-89 of the general statutes, shall not lapse on June 30, 2009, and such
208 funds shall be transferred to the Department of Information
209 Technology for implementing a common Licensing/Permit issuance
210 service for state agencies during the fiscal year ending June 30, 2010.

211 Sec. 26. (*Effective July 1, 2009*) The unexpended balance of funds
212 appropriated to the Office of Policy and Management in section 43 of
213 public act 08-1 of the January special session for design and
214 implementation of a comprehensive, state-wide information
215 technology system for the sharing of criminal justice information and
216 for costs related to the Criminal Justice Information System Governing
217 Board shall not lapse on June 30, 2009, and such funds shall continue to

218 be available for such purposes during the fiscal year ending June 30,
219 2010.

220 Sec. 27. (*Effective July 1, 2009*) Notwithstanding the provisions of
221 subsection (a) of section 31-261 of the general statutes, $30,000,000 of
222 the amount credited to this state's account in the Unemployment Trust
223 Fund pursuant to Section 903 of the Social Security Act, is deemed to
224 be appropriated to the Labor Department. For the fiscal year ending
225 June 30, 2010, up to $12,000,000 may be used to support the
226 administrative infrastructure of the agency and to improve agency
227 information technology systems, provided not more than $7,000,000 of
228 such sum shall be used for information technology systems. For the
229 fiscal year ending June 30, 2011, up to $18,000,000 may be used to
230 support the administrative infrastructure of the agency and to improve
231 agency information technology systems, provided not more than
232 $13,000,000 of such sum shall be used for information technology
233 systems. Such amounts shall be available for expenditure to the extent
234 allowed under Section 903 of the Social Security Act.

235 Sec. 28. (*Effective July 1, 2009*) (a) Notwithstanding subsection (b) of
236 section 19a-55a of the general statutes, for the fiscal year ending June
237 30, 2010, $800,000 of the amount collected pursuant to section 19a-55 of
238 the general statutes shall be credited to the newborn screening account,
239 and shall be available for expenditure by the Department of Public
240 Health for the purchase of upgrades to newborn screening technology
241 and for the expenses of the testing required by sections 19a-55 and 19a-
242 59 of the general statutes.

243 (b) Notwithstanding subsection (b) of section 19a-55a of the general
244 statutes, for the fiscal year ending June 30, 2011, $800,000 of the
245 amount collected pursuant to section 19a-55 of the general statutes
246 shall be credited to the newborn screening account, and shall be
247 available for expenditure by the Department of Public Health for the
248 purchase of upgrades to newborn screening technology and for the
249 expenses of the testing required by sections 19a-55 and 19a-59 of the
250 general statutes.

251 Sec. 29. (*Effective July 1, 2009*) During the fiscal years ending June 30,
252 2010, and June 30, 2011, up to $200,000 from the Stem Cell Research
253 Fund established by section 19a-32e of the general statutes may be
254 used each year by the Commissioner of Public Health for
255 administrative expenses.

256 Sec. 30. (*Effective July 1, 2009*) (a) Up to $1,100,000 made available to
257 the Department of Mental Health and Addiction Services, for the Pre-
258 Trial Alcohol Substance Abuse Program, shall be available for Regional
259 Action Councils during the fiscal year ending June 30, 2010.

260 (b) Up to $1,100,000 made available to the Department of Mental
261 Health and Addiction Services, for the Pre-Trial Alcohol Substance
262 Abuse Program, shall be available for Regional Action Councils during
263 the fiscal year ending June 30, 2011.

264 Sec. 31. (*Effective July 1, 2009*) (a) Up to $510,000 made available to
265 the Department of Mental Health and Addiction Services, for the Pre-
266 Trial Alcohol Substance Abuse Program, shall be available for the
267 Governor's Partnership to Protect Connecticut's Workforce during the
268 fiscal year ending June 30, 2010.

269 (b) Up to $510,000 made available to the Department of Mental
270 Health and Addiction Services, for the Pre-Trial Alcohol Substance
271 Abuse Program, shall be available for the Governor's Partnership to
272 Protect Connecticut's Workforce during the fiscal year ending June 30,
273 2011.

274 Sec. 32. (*Effective July 1, 2009*) All funds appropriated to the
275 Department of Social Services for DMHAS – Disproportionate Share,
276 in sections 1 and 5 of this act, shall be expended by the Department of
277 Social Services in such amounts and at such times as prescribed by the
278 Office of Policy and Management. The Department of Social Services
279 shall make disproportionate share payments to hospitals in the
280 Department of Mental Health and Addiction Services for operating
281 expenses and for related fringe benefit expenses. Funds received by the
282 hospitals in the Department of Mental Health and Addiction Services,

283 for fringe benefits, shall be used to reimburse the Comptroller. All
284 other funds received by the hospitals in the Department of Mental
285 Health and Addiction Services shall be deposited to grants - other than
286 federal accounts. All disproportionate share payments not expended in
287 grants - other than federal accounts, shall lapse at the end of the fiscal
288 year.

289 Sec. 33. (*Effective July 1, 2009*) Any appropriation, or portion thereof,
290 made to The University of Connecticut Health Center in sections 1 and
291 5 of this act, may be transferred by the Secretary of the Office of Policy
292 and Management to the Disproportionate Share – Medical Emergency
293 Assistance account in the Department of Social Services for the
294 purpose of maximizing federal reimbursement.

295 Sec. 34. (*Effective July 1, 2009*) Any appropriation, or portion thereof,
296 made to the Department of Veterans' Affairs in sections 1 and 5 of this
297 act, may be transferred by the Secretary of the Office of Policy and
298 Management to the Disproportionate Share – Medical Emergency
299 Assistance account in the Department of Social Services for the
300 purpose of maximizing federal reimbursement.

301 Sec. 35. (*Effective July 1, 2009*) The Secretary of the Office of Policy
302 and Management shall reduce state agency allotments for information
303 technology systems and services funded through the General Fund by
304 $30,836,354 of the fiscal year ending June 30, 2010, and $31,718,598 for
305 the fiscal year ending June 30, 2011.

306 Sec. 36. (*Effective from passage*) On or before July 1, 2009, the
307 Commissioner of Social Services shall report, in accordance with the
308 provisions of section 11-4a of the general statutes, to the joint standing
309 committees of the General Assembly having cognizance of matters
310 relating to appropriations and state budgets and human services
311 describing revisions to the department's nonformulary exception
312 review and appeal process for clients who are dually eligible for
313 Medicaid and Medicare Part D. Such report shall include, but not be
314 limited to, an explanation of the department's revised process for

315 determining whether a nonformulary drug is medically necessary
316 before pursuing an appeal with private plans and for requiring a third
317 appeal through the Center for Medicare Advocacy before the
318 department pays for a nonformulary drug.

319 Sec. 37. (*Effective July 1, 2009*) (a) To the extent feasible, the
320 Supportive Housing for Families program administered by the
321 Department of Children and Families shall prioritize families enrolling
322 in the program on or after July 1, 2009, so as to maximize the number
323 of families in the program that have a child in out-of-home placement
324 that is likely to be reunified.

325 (b) On or before January 1, 2010, the Commissioner of Children and
326 Families shall report, in accordance with the provisions of section 11-
327 4a of the general statutes, to the joint standing committees of the
328 General Assembly having cognizance of matters relating to
329 appropriations and the budgets of state agencies and human services
330 describing how the department will utilize funding for the Supportive
331 Housing for Families program, giving priority to families undergoing
332 reunification in which a child has been placed in out-of-home
333 placement. Such report shall include, but not be limited to, the number
334 of children being served through the program and the number of
335 children subsequently returned to state care.

336 Sec. 38. (*Effective July 1, 2009*) Notwithstanding the provisions of
337 section 4-77 of the general statutes, for the fiscal year ending June 30,
338 2011, the administrative head of the judicial branch shall prepare a
339 budget request using a program-based budgeting system developed
340 by the judicial branch and shall submit such budget request to the
341 Secretary of the Office of Policy and Management and to the joint
342 standing committee of the General Assembly having cognizance of
343 matters relating to appropriations and the budgets of state agencies,
344 through the Office of Fiscal Analysis, and the joint standing committee
345 having cognizance of matters relating to the judicial branch, in
346 accordance with subsection (a) of section 4-77 of the general statutes, as
347 modified by procedures developed by the judicial branch and

348 approved by said secretary. The budget request shall set forth a
349 proposed expenditure plan that includes: (1) The total amount
350 requested for appropriation to the judicial branch from the General
351 Fund; and (2) the amount to be paid from other revenues. The General
352 Assembly shall make a block grant appropriation to the judicial branch
353 based on such budget request. The judicial branch shall allocate such
354 block grant appropriation with due consideration to the programs for
355 which the appropriation was approved by the General Assembly, or as
356 otherwise specified in the appropriation. Allotment reductions made
357 pursuant to the provisions of subsections (b), (c) and (f) of section 4-85
358 of the general statutes shall apply to the total amount of the block
359 grant appropriated to the judicial branch. The judicial branch shall
360 apply such reductions, after consultation with the Secretary of the
361 Office of Policy and Management and the joint standing committee of
362 the General Assembly having cognizance of matters relating to
363 appropriations and the budgets of state agencies. Any reductions of
364 more than five per cent of the total block grant appropriation shall be
365 submitted to the joint standing committee of the General Assembly
366 having cognizance of matters relating to appropriations and the
367 budgets of state agencies, which shall, not later than ten days after
368 receiving such submission, approve or reject such reduction. If said
369 committee fails to act on such submission within the ten-day period,
370 the allotment reductions shall be deemed approved.

371 Sec. 39. (*Effective from passage*) (a) The Secretary of the Office of
372 Policy and Management shall recommend reductions in expenditures
373 for Personal Services, for the fiscal years ending June 30, 2010, and
374 June 30, 2011, in order to reduce such expenditures by $14,000,000 for
375 such purpose during each such fiscal year. The provisions of this
376 section shall not apply to the constituent units of the State System of
377 Higher Education.

378 (b) The Secretary of the Office of Policy and Management shall
379 recommend reductions in expenditures for Other Expenses, for the
380 fiscal years ending June 30, 2010, and June 30, 2011, in order to reduce
381 such expenditures for such purpose by $11,000,000 during each such

382 fiscal year. The provisions of this section shall not apply to the
383 constituent units of the State System of Higher Education.

384 (c) The Secretary of the Office of Policy and Management shall
385 recommend reductions in expenditures for contracts and personal
386 service agreements, for the fiscal years ending June 30, 2010, and June
387 30, 2011, in order to reduce expenditures for such purpose by
388 $95,000,000 during each such fiscal year.

389 (d) On or before July 1, 2009, the Secretary of the Office of Policy
390 and Management shall submit a plan, in accordance with the
391 provisions of section 11-4a of the general statutes, to the joint standing
392 committee of the General Assembly having cognizance of matters
393 relating to appropriations and the budgets of state agencies, through
394 the Office of Fiscal Analysis, detailing recommended reductions under
395 subsections (a) to (c), inclusive, of this section. Such plan shall take
396 effect fifteen days after receipt of the plan by said committee, unless
397 such plan is rejected or modified by said committee. If said committee
398 fails to take action within said fifteen-day period, the plan shall be
399 deemed approved. If such plan is modified by said committee, the
400 secretary shall implement the plan as modified. If such plan is rejected
401 by said committee, the secretary shall submit a revised plan for
402 approval in accordance with this subsection not later than fifteen days
403 after such rejection and, upon any subsequent rejections, shall continue
404 to submit revised plans in accordance with this subsection until a plan
405 is approved.

406 Sec. 40. (*Effective July 1, 2009*) Notwithstanding the provisions of
407 subsections (a) to (d), inclusive, of section 4-85 of the general statutes
408 and subsection (f) of section 4-89 of the general statutes, the Governor
409 may, with the approval of the Finance Advisory Committee, modify or
410 reduce requisitions for allotments during the fiscal years ending June
411 30, 2010, and June 30, 2011, in order to achieve personal services
412 reductions, including any collective bargaining and other related
413 savings, required under this act, any other public or special act or any
414 collectively bargained agreement.

415 Sec. 41. (*Effective July 1, 2009*) No vacant position may be filled by
416 any state agency during the biennium ending June 30, 2011, except
417 upon the recommendation of the Governor, the Chief Justice of the
418 Supreme Court or the Joint Committee on Legislative Management, as
419 appropriate, with the approval of the Finance Advisory Committee.
420 The provisions of this section shall not (1) apply to the constituent
421 units of the State System of Higher Education; or (2) alter or supersede
422 the provisions of any law or contract pertaining to a retirement
423 incentive program adopted by the General Assembly.

424 Sec. 42. (*Effective from passage*) Notwithstanding any provision of the
425 general statutes, the total number of positions that may be filled by the
426 Department of Administrative Services, from the General Services
427 Revolving Fund, shall not exceed one hundred twenty-four.

428 Sec. 43. (*Effective July 1, 2009*) Any appropriation, or portion thereof,
429 made to any agency, from the General Fund, under sections 1 and 5 of
430 this act, may be transferred at the request of such agency to any other
431 agency by the Governor, with the approval of the Finance Advisory
432 Committee, to take full advantage of federal matching funds, provided
433 both agencies shall certify that the expenditure of such transferred
434 funds by the receiving agency will be for the same purpose as that of
435 the original appropriation or portion thereof so transferred. Any
436 federal funds generated through the transfer of appropriations
437 between agencies may be used for reimbursing General Fund
438 expenditures or for expanding program services or a combination of
439 both as determined by the Governor, with the approval of the Finance
440 Advisory Committee.

441 Sec. 44. (*Effective from passage*) (a) Any appropriation, or portion
442 thereof, made to any agency, from the General Fund, under sections 1
443 and 5 of this act, may be transferred at the request of such agency to
444 any other agency by the Governor, with approval of the Finance
445 Advisory Committee in accordance with subsection (b) of this section,
446 for purposes of receiving funds made available to the state from
447 federal legislation intended to promote the recovery of the state or

448 national economy, including, but not limited to, the American
449 Recovery and Reinvestment Act of 2009.

450 (b) The Governor shall present a plan for any transfer permitted
451 under subsection (a) of this section, in accordance with the provisions
452 of section 11-4a of the general statutes, to the joint standing committees
453 of the General Assembly having cognizance of matters relating to
454 appropriations and the budgets of state agencies and the transferring
455 agency. Such plan shall be approved, modified or rejected by both
456 committees not later than fifteen days after receipt of the plan by said
457 committees. If said committees cannot agree on the action to be taken
458 on such plan, or if the committees fail to act on such plan within said
459 fifteen-day period, the plan as submitted by the Governor shall be
460 deemed approved. If such plan is approved, the committee having
461 cognizance of matters relating to appropriations and the budgets of
462 state agencies shall request approval of the plan by the Finance
463 Advisory Committee.

464 Sec. 45. (*Effective July 1, 2009*) (a) Any appropriation, or portion
465 thereof, made to any agency, from the General Fund, under sections 1
466 and 5 of this act, may be adjusted by the Governor, with approval of
467 the Finance Advisory Committee in accordance with subsection (b) of
468 this section, in order to maximize federal funding available to the state,
469 consistent with the relevant federal provisions of law.

470 (b) The Governor shall present a plan for any such adjustment
471 permitted under subsection (a) of this section, in accordance with the
472 provisions of section 11-4a of the general statutes, to the joint standing
473 committees of the General Assembly having cognizance of matters
474 relating to appropriations and the budgets of state agencies and
475 finance. Such plan shall be approved, modified or rejected by both
476 committees not later than fifteen days after receipt of the plan by said
477 committees. If said committees cannot agree on the action to be taken
478 on such plan, or if the committees fail to act on such plan within said
479 fifteen-day period, the plan as submitted by the Governor shall be
480 deemed approved. If such plan is approved, the committee having

481 cognizance of matters relating to appropriations and the budgets of
482 state agencies shall request approval of such plan by the Finance
483 Advisory Committee.

484 Sec. 46. (*Effective July 1, 2009*) For the fiscal years ending June 30,
485 2010, and June 30, 2011, the Department of Social Services may, in
486 compliance with an advanced planning document approved by the
487 federal Department of Health and Human Services for the
488 development of a data warehouse, establish a receivable for the
489 reimbursement anticipated from such project.

490 Sec. 47. (*Effective July 1, 2009*) For the fiscal years ending June 30,
491 2010, and June 30, 2011, the Commissioner of Social Services may,
492 upon the request of a nursing facility providing services eligible for
493 payment under the medical assistance program and after consultation
494 with the Secretary of the Office of Policy and Management, make a
495 payment to such nursing facility in advance of normal bill payment
496 processing, provided such advance shall not exceed estimated
497 amounts due to such nursing facility for services provided to eligible
498 recipients over the most recent two-month period. The commissioner
499 shall recover such payment through reductions to payments due to
500 such nursing facility or cash receipt not later than ninety days after
501 issuance of such payment. The commissioner shall take prudent
502 measures to assure that such advance payments are not provided to
503 any nursing facility that is at risk of bankruptcy or insolvency, and
504 may execute agreements appropriate for the security of repayment.

505 Sec. 48. (*Effective July 1, 2009*) Notwithstanding the provisions of
506 section 17a-17 of the general statutes, for the fiscal years ending June
507 30, 2010, and June 30, 2011, the provisions of said section 17a-17 shall
508 not be considered in any increases to rates or allowable per diem
509 payments to private residential treatment centers licensed pursuant to
510 section 17a-145 of the general statutes.

511 Sec. 49. (*Effective from passage*) During the fiscal years ending June
512 30, 2010, and June 30, 2011, the Secretary of the Office of Policy and

513 Management may, without prior approval of the Finance Advisory
514 Committee, transfer funds appropriated to the Department of
515 Correction in sections 1 and 5 of this act as necessary to achieve
516 budgeted savings and provide programs and services to prepare
517 inmates who are eligible, or may become eligible, to participate in
518 reentry programs, including the provision of adequate community
519 supervision of inmates participating in such programs. On or before
520 July 1, 2009, the Commissioner of Correction shall submit a report, in
521 accordance with section 11-4a of the general statutes, to the joint
522 standing committees of the General Assembly having cognizance of
523 matters relating to appropriations and the budgets of state agencies
524 and judiciary outlining the policies that will be required to achieve the
525 budgeted savings and the projected shift in budgetary resources, and
526 estimating the number of inmates affected by such programs. Said
527 commissioner shall thereafter submit quarterly progress reports on the
528 implementation of such policies in accordance with this section.

529 Sec. 50. Section 2 of public act 09-2 is repealed and the following is
530 substituted in lieu thereof (*Effective from passage*):

531 (a) The sum of $220,000,000 shall be transferred from
532 nonappropriated funds and accounts, as determined in accordance
533 with subsection (b) of this section, and credited to the General Fund
534 prior to June 30, 2009, for the fiscal year ending June 30, 2009.

535 (b) The joint standing committee of the General Assembly having
536 cognizance of matters relating to appropriations and the budgets of
537 state agencies shall review all nonappropriated funds and accounts.
538 The chairpersons of said committee shall, on or before March 25, 2009,
539 report to the president pro tempore of the Senate, the speaker of the
540 House of Representatives, the minority leader of the Senate and the
541 minority leader of the House of Representatives the committee's
542 recommendations for transferring all or any portion of available
543 balances in such funds and accounts, in an amount not less than
544 $220,000,000 in the aggregate, to the General Fund. All
545 recommendations of the committee shall be in the form of legislation

546 subject to the approval of the General Assembly, which shall vote on
547 such legislation on or before June 30, 2009. No amounts recommended
548 for transfer in said chairpersons' report may be expended from such
549 funds and accounts pending adoption of such legislation by the
550 General Assembly. Each state agency shall report to said committee, on
551 or before March 11, 2009, such information as required by and in the
552 manner prescribed by the committee.

553 Sec. 51. Subsection (g) of section 9 of public act 09-2 is repealed and
554 the following is substituted in lieu thereof (*Effective from passage*):

555 (g) Not later than July 1, 2009, the commission shall submit **[**a**]** an
556 initial report on its findings and recommendations to the Governor, the
557 speaker of the House of Representatives and the president pro tempore
558 of the Senate, in accordance with the provisions of section 11-4a of the
559 general statutes, and periodically shall submit additional reports in
560 accordance with this subsection. The commission shall terminate on
561 **[**the date that it submits such report or July 1, 2009, whichever is later**]**
562 December 31, 2011.

563 Sec. 52. Section 4-85 of the general statutes is repealed and the
564 following is substituted in lieu thereof (*Effective July 1, 2009*):

565 (a) Before an appropriation becomes available for expenditure, each
566 budgeted agency shall submit to the Governor through the Secretary of
567 the Office of Policy and Management, not less than twenty days before
568 the beginning of the fiscal year for which such appropriation was
569 made, a requisition for the allotment of the amount estimated to be
570 necessary to carry out the purposes of such appropriation during each
571 quarter of such fiscal year. Appropriations for capital outlays may be
572 allotted in any manner the Governor deems advisable. Such requisition
573 shall contain any further information required by the Secretary of the
574 Office of Policy and Management. The Governor shall approve such
575 requisitions, subject to the provisions of subsection (b) of this section.

576 (b) Any allotment requisition and any allotment in force shall be
577 subject to the following: (1) If the Governor determines that due to a

578 change in circumstances since the budget was adopted certain
579 reductions should be made in allotment requisitions or allotments in
580 force or that estimated budget resources during the fiscal year will be
581 insufficient to finance all appropriations in full, the Governor may
582 modify such allotment requisitions or allotments in force to the extent
583 the Governor deems necessary. Before such modifications are effected
584 the Governor shall file a report with the joint standing committee
585 having cognizance of matters relating to appropriations and the
586 budgets of state agencies and the joint standing committee having
587 cognizance of matters relating to state finance, revenue and bonding
588 describing the change in circumstances which makes it necessary that
589 certain reductions should be made or the basis for his determination
590 that estimated budget resources will be insufficient to finance all
591 appropriations in full. (2) If the cumulative monthly financial
592 statement issued by the Comptroller pursuant to section 3-115 includes
593 a projected General Fund deficit greater than one per cent of the total
594 of General Fund appropriations, the Governor, within thirty days
595 following the issuance of such statement, shall file a report with such
596 joint standing committees, including a plan which he shall implement
597 to modify such allotments to the extent necessary to prevent a deficit.
598 No modification of an allotment requisition or an allotment in force
599 made by the Governor pursuant to this subsection shall result in a
600 reduction of more than three per cent of the total appropriation from
601 any fund or more than five per cent of any appropriation, except such
602 limitations shall not apply in time of war, invasion or emergency
603 caused by natural disaster.

604 (c) If a plan submitted in accordance with subsection (b) of this
605 section indicates that a reduction of more than three per cent of the
606 total appropriation from any fund or more than five per cent of any
607 appropriation is required to prevent a deficit, the Governor may
608 request that the Finance Advisory Committee approve any such
609 reduction, provided any modification which would result in a
610 reduction of more than five per cent of total appropriations shall
611 require the approval of the General Assembly.

612 (d) The secretary shall submit copies of allotment requisitions thus
613 approved or modified or allotments in force thus modified, with the
614 reasons for any modifications, to the administrative heads of the
615 budgeted agencies concerned, to the Comptroller and to the joint
616 standing committee of the General Assembly having cognizance of
617 appropriations and matters relating to the budgets of state agencies,
618 through the Office of Fiscal Analysis. The Comptroller shall set up
619 such allotments on the Comptroller's books and be governed thereby
620 in the control of expenditures of budgeted agencies.

621 (e) The provisions of this section shall not be construed to authorize
622 the Governor to reduce allotment requisitions or allotments in force
623 concerning (1) aid to municipalities; or (2) any budgeted agency of the
624 legislative or judicial branch, except that the Governor may
625 recommend an aggregate allotment reduction of a specified amount
626 for the legislative or judicial branch, which may be achieved at the
627 discretion of and as determined by the Joint Committee on Legislative
628 Management or the Chief Court Administrator, as appropriate.

629 Sec. 53. (*Effective July 1, 2009*) Notwithstanding the provisions of
630 sections 12-19a, 12-19b and 12-19c of the general statutes, the amount
631 due the city of East Lyme for the annual appropriation for
632 reimbursement to towns for loss of taxes on state-owned real property,
633 from the General Fund, for the fiscal year ending June 30, 2010, shall be
634 $100,000 for the United States Navy's Dodge Pond Acoustic
635 Measurement Facility in East Lyme.

636 Sec. 54. (*Effective July 1, 2009*) Notwithstanding the provisions of
637 sections 12-19a, 12-19b and 12-19c of the general statutes, the amount
638 due the town of Mansfield for the annual appropriation for
639 reimbursement to towns for loss of taxes on state-owned real property,
640 from the General Fund, for the fiscal year ending June 30, 2010, shall be
641 $400,000 for the Fenton River Watershed for Mansfield Hollow Dam in
642 Mansfield.

643 Sec. 55. (*Effective July 1, 2009*) The total number of positions which

644 may be filled by any state agency shall not exceed the number of
645 positions recommended by the joint standing committee on
646 appropriations and the budgets of state agencies, including any
647 revisions to such recommendation resulting from enactments of the
648 General Assembly, as set forth in the report on the state budget
649 published by the legislative Office of Fiscal Analysis, except upon the
650 recommendation of the Governor and approval of the Finance
651 Advisory Committee.

652 Sec. 56. Section 12-211a of the general statutes is repealed and the
653 following is substituted in lieu thereof (*Effective July 1, 2009, and*
654 *applicable to income years commencing on or after January 1, 2009*):

655 Notwithstanding any provision of the general statutes, the amount
656 of tax credit or credits otherwise allowable against the tax imposed
657 under this chapter (1) for any income year commencing prior to
658 January 1, 2009, shall not exceed seventy per cent of the amount of tax
659 due from such taxpayer under this chapter with respect to such income
660 year of the taxpayer prior to the application of such credit or credits,
661 (2) for any income year commencing on or after January 1, 2009, but
662 prior to January 1, 2010, shall not exceed sixty-five per cent of the
663 amount of tax due from such taxpayer under this chapter with respect
664 to such income year of the taxpayer prior to the application of such
665 credit or credits, and (3) for any income year commencing on or after
666 January 1, 2010, shall not exceed fifty per cent of the amount of tax due
667 from such taxpayer under this chapter with respect to such income
668 year of the taxpayer prior to the application of such credit or credits.

669 Sec. 57. Subdivision (2) of subsection (a) of section 12-214 of the
670 general statutes is repealed and the following is substituted in lieu
671 thereof (*Effective July 1, 2009, and applicable to income years commencing*
672 *on or after January 1, 2009*):

673 (2) The following companies shall be exempt from the tax imposed
674 under this chapter: (A) Insurance companies incorporated or
675 organized under the laws of any other state or foreign government and

676 for income years commencing on or after January 1, 1999, domestic
677 insurance companies; (B) companies exempt by the federal corporation
678 net income tax law; [, and any company which qualifies as a domestic
679 international sales corporation (DISC), as defined in Section 992 of the
680 Internal Revenue Code and as to which a valid election under
681 subsection (b) of said Section 992 to be treated as a DISC is effective,
682 but excluding companies, other than any company which so qualifies
683 as, and so elects to be treated as, a DISC, which elect not to be subject
684 to such tax under any provision of said Internal Revenue Code other
685 than said subsection (b) of Section 992;] (C) companies subject to gross
686 earnings taxes under chapter 210; (D) companies all of whose
687 properties in this state are operated by companies subject to gross
688 earnings taxes under chapter 210; (E) cooperative housing
689 corporations, as defined for federal income tax purposes; (F) any
690 organization or association of two or more persons established and
691 operated for the exclusive purpose of promoting the success or defeat
692 of any candidate for public office or of any political party or question
693 or constitutional amendment to be voted upon at any state or national
694 election or for any other political purpose; (G) any company which is
695 not owned or controlled, directly or indirectly, by any other company,
696 the gross annual revenues of which in the most recently completed
697 year did not exceed one hundred million dollars and which engaged in
698 the research, design, manufacture, sale or installation of alternative
699 energy systems or motor vehicles powered in whole or in part by
700 electricity, natural gas or solar energy including their parts and
701 components, provided at least seventy-five per cent of the gross annual
702 revenues of such company are derived from such research, design,
703 manufacture, sale or installation; (H) any company which engages in
704 the research, design, manufacture or sale in Connecticut of aero-
705 derived gas turbine systems in advanced industrial applications,
706 which applications are developed after October 1, 1992, which are
707 limited to simple-cycle systems, humid air, steam or water injection,
708 recuperation or intercooling technologies, including their parts and
709 components, to the extent that such company's net income is directly
710 attributable to such purposes; (I) any non-United States corporation,

711 which shall be any foreign corporation, as defined in Section 7701(a)(5)
712 of the Internal Revenue Code, whose sole activity in this state during
713 the income year consists of the trading in stocks, securities or
714 commodities for such corporation's own account, as defined in Section
715 864(b)(2)(A)(ii) of said Internal Revenue Code; and (J) for income years
716 commencing on or after January 1, 2001, S corporations.

717 Sec. 58. Subsection (b) of section 12-214 of the general statutes is
718 repealed and the following is substituted in lieu thereof (*Effective July*
719 *1, 2009, and applicable to income years commencing on or after January 1,*
720 *2009*):

721 (b) (1) With respect to income years commencing on or after January
722 1, 1989, and prior to January 1, 1992, any company subject to the tax
723 imposed in accordance with subsection (a) of this section shall pay, for
724 each such income year, an additional tax in an amount equal to twenty
725 per cent of the tax calculated under said subsection (a) for such income
726 year, without reduction of the tax so calculated by the amount of any
727 credit against such tax. The additional amount of tax determined
728 under this subsection for any income year shall constitute a part of the
729 tax imposed by the provisions of said subsection (a) and shall become
730 due and be paid, collected and enforced as provided in this chapter.

731 (2) With respect to income years commencing on or after January 1,
732 1992, and prior to January 1, 1993, any company subject to the tax
733 imposed in accordance with subsection (a) of this section shall pay, for
734 each such income year, an additional tax in an amount equal to ten per
735 cent of the tax calculated under said subsection (a) for such income
736 year, without reduction of the tax so calculated by the amount of any
737 credit against such tax. The additional amount of tax determined
738 under this subsection for any income year shall constitute a part of the
739 tax imposed by the provisions of said subsection (a) and shall become
740 due and be paid, collected and enforced as provided in this chapter.

741 (3) With respect to income years commencing on or after January 1,
742 2003, and prior to January 1, 2004, any company subject to the tax

743 imposed in accordance with subsection (a) of this section shall pay, for
744 each such income year, an additional tax in an amount equal to twenty
745 per cent of the tax calculated under said subsection (a) for such income
746 year, without reduction of the tax so calculated by the amount of any
747 credit against such tax. The additional amount of tax determined
748 under this subsection for any income year shall constitute a part of the
749 tax imposed by the provisions of said subsection (a) and shall become
750 due and be paid, collected and enforced as provided in this chapter.

751 (4) With respect to income years commencing on or after January 1,
752 2004, and prior to January 1, 2005, any company subject to the tax
753 imposed in accordance with subsection (a) of this section shall pay, for
754 each such income year, an additional tax in an amount equal to
755 twenty-five per cent of the tax calculated under said subsection (a) for
756 such income year, without reduction of the tax so calculated by the
757 amount of any credit against such tax, except that any company that
758 pays the minimum tax of two hundred fifty dollars under section 12-
759 219 or 12-223c for such income year shall not be subject to the
760 additional tax imposed by this subdivision. The additional amount of
761 tax determined under this subdivision for any income year shall
762 constitute a part of the tax imposed by the provisions of said
763 subsection (a) and shall become due and be paid, collected and
764 enforced as provided in this chapter.

765 (5) With respect to income years commencing on or after January 1,
766 2006, and prior to January 1, 2007, any company subject to the tax
767 imposed in accordance with subsection (a) of this section shall pay,
768 except when the tax so calculated is equal to two hundred fifty dollars,
769 for each such income year, an additional tax in an amount equal to
770 twenty per cent of the tax calculated under said subsection (a) for such
771 income year, without reduction of the tax so calculated by the amount
772 of any credit against such tax. The additional amount of tax
773 determined under this subsection for any income year shall constitute
774 a part of the tax imposed by the provisions of said subsection (a) and
775 shall become due and be paid, collected and enforced as provided in
776 this chapter.

777 (6) With respect to income years commencing on or after January 1,
778 2009, and prior to January 1, 2012, any company subject to the tax
779 imposed in accordance with subsection (a) of this section shall pay, for
780 each such income year, except when the tax so calculated is equal to
781 two hundred fifty dollars, an additional tax in an amount equal to
782 thirty per cent of the tax calculated under said subsection (a) for such
783 income year, without reduction of the tax so calculated by the amount
784 of any credit against such tax. The additional amount of tax
785 determined under this subsection for any income year shall constitute
786 a part of the tax imposed by the provisions of said subsection (a) and
787 shall become due and be paid, collected and enforced as provided in
788 this chapter.

789 Sec. 59. Subdivision (1) of subsection (a) of section 12-217 of the
790 general statutes is repealed and the following is substituted in lieu
791 thereof (*Effective July 1, 2009, and applicable to income years commencing*
792 *on or after January 1, 2009*):

793 (a) (1) In arriving at net income as defined in section 12-213, whether
794 or not the taxpayer is taxable under the federal corporation net income
795 tax, there shall be deducted from gross income, (A) all items deductible
796 under the Internal Revenue Code effective and in force on the last day
797 of the income year except (i) any taxes imposed under the provisions
798 of this chapter which are paid or accrued in the income year and in the
799 income year commencing January 1, 1989, and thereafter, any taxes in
800 any state of the United States or any political subdivision of such state,
801 or the District of Columbia, imposed on or measured by the income or
802 profits of a corporation which are paid or accrued in the income year,
803 **[**and**]** (ii) deductions for depreciation, which shall be allowed as
804 provided in subsection (b) of this section, and (iii) deductions for
805 domestic production, as provided in Section 199 of the Internal
806 Revenue Code, and (B) additionally, in the case of a regulated
807 investment company, the sum of (i) the exempt-interest dividends, as
808 defined in the Internal Revenue Code, and (ii) expenses, bond
809 premium, and interest related to tax-exempt income that are
810 disallowed as deductions under the Internal Revenue Code, and (C) in

811 the case of a taxpayer maintaining an international banking facility as
812 defined in the laws of the United States or the regulations of the Board
813 of Governors of the Federal Reserve System, as either may be amended
814 from time to time, the gross income attributable to the international
815 banking facility, provided, no expense or loss attributable to the
816 international banking facility shall be a deduction under any provision
817 of this section, and (D) additionally, in the case of all taxpayers, all
818 dividends as defined in the Internal Revenue Code effective and in
819 force on the last day of the income year not otherwise deducted from
820 gross income, **[**including dividends received from a DISC or former
821 DISC as defined in Section 992 of the Internal Revenue Code and
822 dividends deemed to have been distributed by a DISC or former DISC
823 as provided in Section 995 of said Internal Revenue Code,**]** other than
824 thirty per cent of dividends received from a domestic corporation in
825 which the taxpayer owns less than twenty per cent of the total voting
826 power and value of the stock of such corporation, and (E) additionally,
827 in the case of all taxpayers, the value of any capital gain realized from
828 the sale of any land, or interest in land, to the state, any political
829 subdivision of the state, or to any nonprofit land conservation
830 organization where such land is to be permanently preserved as
831 protected open space or to a water company, as defined in section 25-
832 32a, where such land is to be permanently preserved as protected open
833 space or as Class I or Class II water company land.

834 Sec. 60. Section 12-217zz of the general statutes is repealed and the
835 following is substituted in lieu thereof (*Effective July 1, 2009, and*
836 *applicable to income years commencing on or after January 1, 2009*):

837 Notwithstanding any other provision of law, the amount of tax
838 credit or credits otherwise allowable against the tax imposed under
839 this chapter <u>(1)</u> for any income year <u>commencing prior to January 1,</u>
840 <u>2009,</u> shall not exceed seventy per cent of the amount of tax due from
841 such taxpayer under this chapter with respect to such income year of
842 the taxpayer prior to the application of such credit or credits<u>, (2) for</u>
843 <u>any income year commencing on or after January 1, 2009, but prior to</u>
844 <u>January 1, 2010, shall not exceed sixty-five per cent of the amount of</u>

845 tax due from such taxpayer under this chapter with respect to such
846 income year of the taxpayer prior to the application of such credit or
847 credits, and (3) for any income year commencing on or after January 1,
848 2010, shall not exceed fifty per cent of the amount of tax due from such
849 taxpayer under this chapter with respect to such income year of the
850 taxpayer prior to the application of such credit or credits.

851 Sec. 61. Subsection (c) of section 12-218 of the general statutes is
852 repealed and the following is substituted in lieu thereof (*Effective July*
853 *1, 2009, and applicable to income years commencing on or after January 1,*
854 *2009*):

855 (c) Except as otherwise provided in subsection (k) or (l) of this
856 section, the net income of the taxpayer when derived from the
857 manufacture, sale or use of tangible personal or real property, shall be
858 apportioned within and without the state by means of an
859 apportionment fraction, to be computed as the sum of the property
860 factor, the payroll factor and twice the receipts factor, divided by four.
861 (1) The first of these fractions, the property factor, shall represent that
862 part of the average monthly net book value of the total tangible
863 property held and owned by the taxpayer during the income year
864 which is held within the state, without deduction on account of any
865 encumbrance thereon, and the value of tangible property rented to the
866 taxpayer computed by multiplying the gross rents payable during the
867 income year or period by eight. For the purpose of this section, gross
868 rents shall be the actual sum of money or other consideration payable,
869 directly or indirectly, by the taxpayer or for its benefit for the use or
870 possession of the property, excluding royalties, but including interest,
871 taxes, insurance, repairs or any other amount required to be paid by
872 the terms of a lease or other arrangement and a proportionate part of
873 the cost of any improvement to the real property made by or on behalf
874 of the taxpayer which reverts to the owner or lessor upon termination
875 of a lease or other arrangement, based on the unexpired term of the
876 lease commencing with the date the improvement is completed,
877 provided, where a building is erected on leased land by or on behalf of
878 the taxpayer, the value of the land is determined by multiplying the

879 gross rent by eight, and the value of the building is determined in the
880 same manner as if owned by the taxpayer. (2) The second fraction, the
881 payroll factor, shall represent the part of the total wages, salaries and
882 other compensation to employees paid by the taxpayer during the
883 income year which was paid in this state, excluding any such wages,
884 salaries or other compensation attributable to the production of gross
885 income of an international banking facility as defined in section 12-217.
886 Compensation is paid in this state if (A) the individual's service is
887 performed entirely within the state; or (B) the individual's service is
888 performed both within and without the state, but the service
889 performed without the state is incidental to the individual's service
890 within the state; or (C) some of the service is performed in the state
891 and (i) the base of operations or, if there is no base of operations, the
892 place from which the service is directed or controlled is in the state, or
893 (ii) the base of operations or the place from which the service is
894 directed or controlled is not in any state in which some part of the
895 service is performed, but the individual's residence is in this state. (3)
896 The third fraction, the receipts factor, shall represent the part of the
897 taxpayer's gross receipts from sales or other sources during the income
898 year, computed according to the method of accounting used in the
899 computation of its entire net income, which is assignable to the state,
900 and excluding any gross receipts attributable to an international
901 banking facility as defined in section 12-217, but including receipts
902 from sales of tangible property if the property is delivered or shipped
903 to a purchaser within this state, **[**other than a company which qualifies
904 as a Domestic International Sales Corporation (DISC) as defined in
905 Section 992 of the Internal Revenue Code of 1986, or any subsequent
906 corresponding internal revenue code of the United States, as from time
907 to time amended, and as to which a valid election under Subsection (b)
908 of said Section 992 to be treated as a DISC is effective, regardless of the
909 f.o.b. point or other conditions of the sale,**]** receipts from services
910 performed within the state, rentals and royalties from properties
911 situated within the state, royalties from the use of patents or
912 copyrights within the state, interest managed or controlled within the
913 state, net gains from the sale or other disposition of intangible assets

914 managed or controlled within the state, net gains from the sale or other
915 disposition of tangible assets situated within the state and all other
916 receipts earned within the state.

917 Sec. 62. Subsection (b) of section 12-219 of the general statutes is
918 repealed and the following is substituted in lieu thereof (*Effective July*
919 *1, 2009, and applicable to income years commencing on or after January 1,*
920 *2009*):

921 (b) (1) With respect to income years commencing on or after January
922 1, 1989, and prior to January 1, 1992, the additional tax imposed on any
923 company and calculated in accordance with subsection (a) of this
924 section shall, for each such income year, except when the tax so
925 calculated is equal to two hundred fifty dollars, be increased by adding
926 thereto an amount equal to twenty per cent of the additional tax so
927 calculated for such income year, without reduction of the additional
928 tax so calculated by the amount of any credit against such tax. The
929 increased amount of tax payable by any company under this section,
930 as determined in accordance with this subsection, shall become due
931 and be paid, collected and enforced as provided in this chapter.

932 (2) With respect to income years commencing on or after January 1,
933 1992, and prior to January 1, 1993, the additional tax imposed on any
934 company and calculated in accordance with subsection (a) of this
935 section shall, for each such income year, except when the tax so
936 calculated is equal to two hundred fifty dollars, be increased by adding
937 thereto an amount equal to ten per cent of the additional tax so
938 calculated for such income year, without reduction of the tax so
939 calculated by the amount of any credit against such tax. The increased
940 amount of tax payable by any company under this section, as
941 determined in accordance with this subsection, shall become due and
942 be paid, collected and enforced as provided in this chapter.

943 (3) With respect to income years commencing on or after January 1,
944 2003, and prior to January 1, 2004, the additional tax imposed on any
945 company and calculated in accordance with subsection (a) of this

946 section shall, for each such income year, be increased by adding
947 thereto an amount equal to twenty per cent of the additional tax so
948 calculated for such income year, without reduction of the tax so
949 calculated by the amount of any credit against such tax. The increased
950 amount of tax payable by any company under this section, as
951 determined in accordance with this subsection, shall become due and
952 be paid, collected and enforced as provided in this chapter.

953 (4) With respect to income years commencing on or after January 1,
954 2004, and prior to January 1, 2005, the additional tax imposed on any
955 company and calculated in accordance with subsection (a) of this
956 section shall, for each such income year, be increased by adding
957 thereto an amount equal to twenty-five per cent of the additional tax so
958 calculated for such income year, without reduction of the tax so
959 calculated by the amount of any credit against such tax, except that
960 any company that pays the minimum tax of two hundred fifty dollars
961 under this section or section 12-223c for such income year shall not be
962 subject to such additional tax. The increased amount of tax payable by
963 any company under this subdivision, as determined in accordance
964 with this subsection, shall become due and be paid, collected and
965 enforced as provided in this chapter.

966 (5) With respect to income years commencing on or after January 1,
967 2006, and prior to January 1, 2007, the additional tax imposed on any
968 company and calculated in accordance with subsection (a) of this
969 section shall, for each such income year, except when the tax so
970 calculated is equal to two hundred fifty dollars, be increased by adding
971 thereto an amount equal to twenty per cent of the additional tax so
972 calculated for such income year, without reduction of the tax so
973 calculated by the amount of any credit against such tax. The increased
974 amount of tax payable by any company under this section, as
975 determined in accordance with this subsection, shall become due and
976 be paid, collected and enforced as provided in this chapter.

977 <u>(6) With respect to income years commencing on or after January 1,</u>
978 <u>2009, and prior to January 1, 2012, the additional tax imposed on any</u>

979 company and calculated in accordance with subsection (a) of this
980 section shall, for each such income year, except when the tax so
981 calculated is equal to two hundred fifty dollars, be increased by adding
982 thereto an amount equal to thirty per cent of the additional tax so
983 calculated for such income year, without reduction of the tax so
984 calculated by the amount of any credit against such tax. The increased
985 amount of tax payable by any company under this section, as
986 determined in accordance with this subsection, shall become due and
987 be paid, collected and enforced as provided in this chapter.

988 Sec. 63. Section 12-296 of the general statutes is repealed and the
989 following is substituted in lieu thereof (*Effective January 1, 2010, and*
990 *applicable to sales occurring on or after January 1, 2010*):

991 A tax is imposed on all cigarettes held in this state by any person for
992 sale, said tax to be at the rate of one hundred twenty-five mills for each
993 cigarette and the payment thereof shall be for the account of the
994 purchaser or consumer of such cigarettes and shall be evidenced by the
995 affixing of stamps to the packages containing the cigarettes as
996 provided in this chapter.

997 Sec. 64. Section 12-316 of the general statutes is repealed and the
998 following is substituted in lieu thereof (*Effective January 1, 2010, and*
999 *applicable to sales occurring on or after January 1, 2010*):

1000 A tax is hereby imposed at the rate of one hundred twenty-five mills
1001 for each cigarette upon the storage or use within this state of any
1002 unstamped cigarettes in the possession of any person other than a
1003 licensed distributor or dealer, or a carrier for transit from without this
1004 state to a licensed distributor or dealer within this state. Any person,
1005 including distributors, dealers, carriers, warehousemen and
1006 consumers, last having possession of unstamped cigarettes in this state
1007 shall be liable for the tax on such cigarettes if such cigarettes are
1008 unaccounted for in transit, storage or otherwise, and in such event a
1009 presumption shall exist for the purpose of taxation that such cigarettes
1010 were used and consumed in Connecticut.

1011 Sec. 65. (*Effective January 1, 2010*) (a) An excise tax is hereby imposed
1012 upon each distributor and each dealer, as each are defined in section
1013 12-285 of the general statutes and licensed pursuant to chapter 214 of
1014 the general statutes, in the amount of twenty-five mills per cigarette, as
1015 defined in said section 12-285, in such distributor's or such dealer's
1016 inventory as of the close of business on December 31, 2009, or, if the
1017 business closes after eleven fifty-nine o'clock p.m. on such date, at
1018 eleven fifty-nine o'clock p.m. on such date.

1019 (b) Each such licensed distributor or dealer shall, not later than
1020 March 15, 2010, file with the Commissioner of Revenue Services, on
1021 forms prescribed by said commissioner, a report that shows the
1022 number of cigarettes in inventory as of the close of business on
1023 December 31, 2009, or, if the business closes after eleven fifty-nine
1024 o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such
1025 date, upon which inventory the tax under subsection (a) of this section
1026 shall be imposed. The tax shall be due and payable on the due date of
1027 such report. If any distributor or dealer required to file a report
1028 pursuant to this section fails to file such report on or before March 15,
1029 2010, the commissioner shall make an estimate of the number of
1030 cigarettes in such distributor's or dealer's inventory as of the close of
1031 business on December 31, 2009, based upon any information that is in
1032 the commissioner's possession or that may come into the
1033 commissioner's possession. The provisions of chapter 214 of the
1034 general statutes pertaining to failure to file returns, examination of
1035 returns by the commissioner, the issuance of deficiency assessments or
1036 assessments where no return has been filed, the collection of tax, the
1037 imposition of penalties and the accrual of interest shall apply to the
1038 distributors and dealers required to pay the tax imposed under this
1039 section. Failure of any distributor or dealer to file such report when
1040 due shall be sufficient reason to revoke such distributor's or dealer's
1041 license under the provisions of said chapter 214 and to revoke any
1042 other state license or permit held by such distributor or dealer.

1043 Sec. 66. (NEW) (*Effective July 1, 2009, and applicable to estates of*
1044 *decedents who die on or after January 1, 2009*) With respect to estates of

1045 decedents who die on or after January 1, 2009, and on or before
1046 December 31, 2011, any estate subject to the tax imposed in accordance
1047 with section 12-391 of the general statutes shall pay an additional tax
1048 in an amount equal to thirty per cent of the tax calculated under said
1049 section 12-391 for such estate. The additional amount of tax
1050 determined under this subsection shall constitute a part of the tax
1051 imposed by the provisions of said section 12-391 and shall become due
1052 and be paid, collected and enforced as provided in chapter 217 of the
1053 general statutes.

1054 Sec. 67. Section 12-407 of the general statutes is repealed and the
1055 following is substituted in lieu thereof (*Effective July 1, 2010, and*
1056 *applicable to sales occurring on and after July 1, 2010*):

1057 (a) Whenever used in this chapter:

1058 (1) "Person" means and includes any individual, firm,
1059 copartnership, joint venture, association, association of persons
1060 however formed, social club, fraternal organization, corporation,
1061 limited liability company, foreign municipal electric utility as defined
1062 in section 12-59, estate, trust, fiduciary, receiver, trustee, syndicate, the
1063 United States, this state or any political subdivision thereof or any
1064 group or combination acting as a unit, and any other individual or
1065 officer acting under the authority of any court in this state.

1066 (2) "Sale" and "selling" mean and include:

1067 (A) Any transfer of title, exchange or barter, conditional or
1068 otherwise, in any manner or by any means whatsoever, of tangible
1069 personal property for a consideration;

1070 (B) Any withdrawal, except a withdrawal pursuant to a transaction
1071 in foreign or interstate commerce, of tangible personal property from
1072 the place where it is located for delivery to a point in this state for the
1073 purpose of the transfer of title, exchange or barter, conditional or
1074 otherwise, in any manner or by any means whatsoever, of the property
1075 for a consideration;

1076 (C) The producing, fabricating, processing, printing or imprinting of
1077 tangible personal property for a consideration for consumers who
1078 furnish either directly or indirectly the materials used in the
1079 producing, fabricating, processing, printing or imprinting, including,
1080 but not limited to, sign construction, photofinishing, duplicating and
1081 photocopying;

1082 (D) The furnishing and distributing of tangible personal property
1083 for a consideration by social clubs and fraternal organizations to their
1084 members or others;

1085 (E) The furnishing, preparing, or serving for a consideration of food,
1086 meals or drinks;

1087 (F) A transaction whereby the possession of property is transferred
1088 but the seller retains the title as security for the payment of the price;

1089 (G) A transfer for a consideration of the title of tangible personal
1090 property which has been produced, fabricated or printed to the special
1091 order of the customer, or of any publication, including, but not limited
1092 to, sign construction, photofinishing, duplicating and photocopying;

1093 (H) A transfer for a consideration of the occupancy of any room or
1094 rooms in a hotel or lodging house for a period of thirty consecutive
1095 calendar days or less;

1096 (I) The rendering of certain services, as defined in subdivision **[**(37)**]**
1097 (34) of this subsection, for a consideration, exclusive of such services
1098 rendered by an employee for the employer;

1099 (J) The leasing or rental of tangible personal property of any kind
1100 whatsoever, including, but not limited to, motor vehicles, linen or
1101 towels, machinery or apparatus, office equipment and data processing
1102 equipment; **[**, provided for purposes of this subdivision and the
1103 application of sales and use tax to contracts of lease or rental of
1104 tangible personal property, the leasing or rental of any motion picture
1105 film by the owner or operator of a motion picture theater for purposes

1106 of display at such theater shall not constitute a sale within the meaning
1107 of this subsection;**]**

1108 (K) The rendering of telecommunications service, as defined in
1109 subdivision (26) of this subsection, for a consideration on or after
1110 January 1, 1990, exclusive of any such service rendered by an employee
1111 for the employer of such employee, subject to the provisions related to
1112 telecommunications service in accordance with section 12-407a;

1113 (L) (i) The rendering of community antenna television service, as
1114 defined in subdivision (27) of this subsection, for a consideration on or
1115 after January 1, 1990, exclusive of any such service rendered by an
1116 employee for the employer of such employee. For purposes of this
1117 chapter, "community antenna television service" includes service
1118 provided by a holder of a certificate of cable franchise authority
1119 pursuant to section 16-331p, and service provided by a community
1120 antenna television company issued a certificate of video franchise
1121 authority pursuant to section 16-331e for any service area in which it
1122 was not certified to provide community antenna television service
1123 pursuant to section 16-331 on or before October 1, 2007;

1124 (ii) The rendering of certified competitive video service, as defined
1125 in subdivision **[**(38)**]** (35) of this subsection, for consideration on or
1126 after October 1, 2007, exclusive of any such service rendered by an
1127 employee for the employer of such employee;

1128 (M) The transfer for consideration of space or the right to use any
1129 space for the purpose of storage or mooring of any noncommercial
1130 vessel, exclusive of dry or wet storage or mooring of such vessel
1131 during the period commencing on the first day of November in any
1132 year to and including the thirtieth day of April of the next succeeding
1133 year;

1134 (N) The sale for consideration of naming rights to any place of
1135 amusement, entertainment or recreation within the meaning of
1136 subdivision (3) of section 12-540;

1137 (O) The transfer for consideration of a prepaid telephone calling
1138 service, as defined in subdivision **[**(34)**]** (31) of this subsection, and the
1139 recharge of a prepaid telephone calling service, provided, if the sale or
1140 recharge of a prepaid telephone calling service does not take place at
1141 the retailer's place of business and an item is shipped by the retailer to
1142 the customer, the sale or recharge shall be deemed to take place at the
1143 customer's shipping address, but, if such sale or recharge does not take
1144 place at the retailer's place of business and no item is shipped by the
1145 retailer to the customer, the sale or recharge shall be deemed to take
1146 place at the customer's billing address or the location associated with
1147 the customer's mobile telephone number; and

1148 (P) The furnishing by any person, for a consideration, of space for
1149 storage of tangible personal property when such person is engaged in
1150 the business of furnishing such space, but "sale" and "selling" do not
1151 mean or include the furnishing of space which is used by a person for
1152 residential purposes. As used in this subparagraph, "space for storage"
1153 means secure areas, such as rooms, units, compartments or containers,
1154 whether accessible from outside or from within a building, that are
1155 designated for the use of a customer, where the customer can store and
1156 retrieve property, including self-storage units, mini-storage units and
1157 areas by any other name to which the customer has either unlimited
1158 free access or free access within reasonable business hours or upon
1159 reasonable notice to the service provider to add or remove property,
1160 but does not mean the rental of an entire building, such as a
1161 warehouse. For purposes of this subparagraph, furnishing space for
1162 storage shall not include general warehousing and storage, where the
1163 warehouse typically handles, stores and retrieves a customer's
1164 property using the warehouse's staff and equipment and does not
1165 allow the customer free access to the storage space and shall not
1166 include accepting specific items of property for storage, such as
1167 clothing at a dry cleaning establishment or golf bags at a golf club.

1168 (3) (A) "Retail sale" or "sale at retail" means and includes a sale for
1169 any purpose other than resale in the regular course of business of
1170 tangible personal property or a transfer for a consideration of the

1171 occupancy of any room or rooms in a hotel or lodging house for a
1172 period of thirty consecutive calendar days or less, or the rendering of
1173 any service described in subdivision (2) of this subsection. The delivery
1174 in this state of tangible personal property by an owner or former
1175 owner thereof or by a factor, if the delivery is to a consumer pursuant
1176 to a retail sale made by a retailer not engaged in business in this state,
1177 is a retail sale in this state by the person making the delivery. Such
1178 person shall include the retail selling price of the property in such
1179 person's gross receipts.

1180 (B) "Retail sale" or "sale at retail" does not include any sale of any
1181 tangible personal property, where, no later than one hundred twenty
1182 days after the original sale, the original purchaser sells or becomes
1183 contractually obligated to sell such property to a retailer who is
1184 contractually obligated to lease such property back to such original
1185 purchaser in a lease that is taxable under this chapter or the sale of
1186 such property by the original purchaser to the retailer who is
1187 contractually obligated to lease such property back to such original
1188 purchaser in a lease that is taxable under this chapter. If the original
1189 purchaser has paid sales or use tax on the original sale of such
1190 property to the original purchaser, such original purchaser may (i)
1191 claim a refund of such tax under the provisions of section 12-425, upon
1192 presentation of proof satisfactory to the commissioner that the mutual
1193 contractual obligations described in this subparagraph were
1194 undertaken no later than one hundred twenty days after the original
1195 sale and that such tax was paid to the original retailer on the original
1196 sale and was remitted to the commissioner by such original retailer or
1197 by such original purchaser, or (ii) issue at the time of such original sale
1198 or no later than one hundred twenty days thereafter a certificate, in the
1199 form prescribed by the commissioner, to the original retailer certifying
1200 that the mutual contractual obligations described in this subparagraph
1201 have been undertaken. If such certificate is issued to the original
1202 retailer at the time of the original sale, no tax on the original sale shall
1203 be collected by the original retailer from the original purchaser. If the
1204 certificate is issued after the time of the original sale but no later than

1205 one hundred twenty days thereafter, the original retailer shall refund
1206 to the original purchaser the tax collected on the original sale and, if
1207 the original retailer has previously remitted the tax to the
1208 commissioner, the original retailer may either treat the amount so
1209 refunded as a credit against the tax due on the return next filed under
1210 this chapter, or claim a refund under section 12-425. If such certificate
1211 is issued no later than one hundred twenty days after the time of the
1212 original sale but the tangible personal property originally purchased is
1213 not, in fact, subsequently leased by the original purchaser, such
1214 original purchaser shall be liable for and be required to pay the tax due
1215 on the original sale.

1216 (4) "Storage" includes any keeping or retention in this state for any
1217 purpose except sale in the regular course of business or subsequent use
1218 solely outside this state of tangible personal property purchased from
1219 a retailer.

1220 (5) "Use" includes the exercise of any right or power over tangible
1221 personal property incident to the ownership of that property, except
1222 that it does not include the sale of that property in the regular course
1223 of business.

1224 (6) "Storage" and "use" do not include (A) keeping, retaining or
1225 exercising any right or power over tangible personal property shipped
1226 or brought into this state for the purpose of subsequently transporting
1227 it outside the state for use thereafter solely outside the state, or for the
1228 purpose of being processed, fabricated or manufactured into, attached
1229 to or incorporated into, other tangible personal property to be
1230 transported outside the state and thereafter used solely outside the
1231 state, or (B) keeping, retaining or exercising any right or power over
1232 tangible personal property acquired by the customer of a commercial
1233 printer while such property is located at the premises of the
1234 commercial printer in this state pursuant to a contract with such
1235 printer for printing and distribution of printed material if the
1236 commercial printer could have acquired such property without
1237 application of tax under this chapter.

1238 (7) "Purchase" and "purchasing" means and includes: (A) Any
1239 transfer, exchange or barter, conditional or otherwise, in any manner
1240 or by any means whatsoever, of tangible personal property or of the
1241 occupancy of any room or rooms in a hotel or lodging house for a
1242 period of thirty consecutive calendar days or less for a consideration;
1243 (B) a transaction whereby the possession of property is transferred but
1244 the seller retains the title as security for the payment of the price; (C) a
1245 transfer for a consideration of tangible personal property which has
1246 been produced, fabricated or printed to the special order of the
1247 customer, or of any publication; (D) when performed outside this state
1248 or when the customer gives a resale certificate pursuant to section 12-
1249 410, the producing, fabricating, processing, printing or imprinting of
1250 tangible personal property for a consideration for consumers who
1251 furnish either directly or indirectly the materials used in the
1252 producing, fabricating, processing, printing or imprinting; (E) the
1253 acceptance or receipt of any service described in any of the
1254 subparagraphs of subdivision (2) of this subsection; (F) any leasing or
1255 rental of tangible personal property. Wherever in this chapter
1256 reference is made to the purchase or purchasing of tangible personal
1257 property, it shall be construed to include purchases as described in this
1258 subsection.

1259 (8) (A) "Sales price" means the total amount for which tangible
1260 personal property is sold by a retailer, the total amount of rent for
1261 which occupancy of a room is transferred by an operator, the total
1262 amount for which any service described in subdivision (2) of this
1263 subsection is rendered by a retailer or the total amount of payment or
1264 periodic payments for which tangible personal property is leased by a
1265 retailer, valued in money, whether paid in money or otherwise, which
1266 amount is due and owing to the retailer or operator and, subject to the
1267 provisions of subdivision (1) of section 12-408, whether or not actually
1268 received by the retailer or operator, without any deduction on account
1269 of any of the following: (i) The cost of the property sold; (ii) the cost of
1270 materials used, labor or service cost, interest charged, losses or any
1271 other expenses; (iii) for any sale occurring on or after July 1, 1993, any

1272 charges by the retailer to the purchaser for shipping or delivery,
1273 notwithstanding whether such charges are separately stated in a
1274 written contract, or on a bill or invoice rendered to such purchaser or
1275 whether such shipping or delivery is provided by the retailer or a third
1276 party. The provisions of subparagraph (A) (iii) of this subdivision shall
1277 not apply to any item exempt from taxation pursuant to section 12-412,
1278 as amended by this act. Such total amount includes any services that
1279 are a part of the sale; except as otherwise provided in subparagraph
1280 (B)(v) or (B)(vi) of this subdivision, any amount for which credit is
1281 given to the purchaser by the retailer, and all compensation and all
1282 employment-related expenses, whether or not separately stated, paid
1283 to or on behalf of employees of a retailer of any service described in
1284 subdivision (2) of this subsection.

1285 (B) "Sales price" does not include any of the following: (i) Cash
1286 discounts allowed and taken on sales; (ii) any portion of the amount
1287 charged for property returned by purchasers, which upon rescission of
1288 the contract of sale is refunded either in cash or credit, provided the
1289 property is returned within ninety days from the date of purchase; (iii)
1290 the amount of any tax, not including any manufacturers' or importers'
1291 excise tax, imposed by the United States upon or with respect to retail
1292 sales whether imposed upon the retailer or the purchaser; (iv) the
1293 amount charged for labor rendered in installing or applying the
1294 property sold, provided such charge is separately stated and exclusive
1295 of such charge for any service rendered within the purview of
1296 subparagraph (I) of subdivision **[**(37)**]** (34) of this subsection; (v) unless
1297 the provisions of subdivision (4) of section 12-430 **[**or of section 12-
1298 430a**]** are applicable, any amount for which credit is given to the
1299 purchaser by the retailer, provided such credit is given solely for
1300 property of the same kind accepted in part payment by the retailer and
1301 intended by the retailer to be resold; (vi) the full face value of any
1302 coupon used by a purchaser to reduce the price paid to a retailer for an
1303 item of tangible personal property, whether or not the retailer will be
1304 reimbursed for such coupon, in whole or in part, by the manufacturer
1305 of the item of tangible personal property or by a third party; (vii) the

1306 amount charged for separately stated compensation, fringe benefits,
1307 workers' compensation and payroll taxes or assessments paid to or on
1308 behalf of employees of a retailer who has contracted to manage a
1309 service recipient's property or business premises and renders
1310 management services described in subparagraph (I) or (J) of
1311 subdivision **[**(37)**]** (34) of this subsection, provided, the employees
1312 perform such services solely for the service recipient at its property or
1313 business premises and "sales price" shall include the separately stated
1314 compensation, fringe benefits, workers' compensation and payroll
1315 taxes or assessments paid to or on behalf of any employee of the
1316 retailer who is an officer, director or owner of more than five per cent
1317 of the outstanding capital stock of the retailer. Determination whether
1318 an employee performs services solely for a service recipient at its
1319 property or business premises for purposes of this subdivision shall be
1320 made by reference to such employee's activities during the time period
1321 beginning on the later of the commencement of the management
1322 contract, the date of the employee's first employment by the retailer or
1323 the date which is six months immediately preceding the date of such
1324 determination; **[**(viii) the amount charged for separately stated
1325 compensation, fringe benefits, workers' compensation and payroll
1326 taxes or assessments paid to or on behalf of (I) a leased employee, or
1327 (II) a worksite employee by a professional employer organization
1328 pursuant to a professional employer agreement. For purposes of this
1329 subparagraph, an employee shall be treated as a leased employee if the
1330 employee is provided to the client at the commencement of an
1331 agreement with an employee leasing organization under which at least
1332 seventy-five per cent of the employees provided to the client at the
1333 commencement of such initial agreement qualify as leased employees
1334 pursuant to Section 414(n) of the Internal Revenue Code of 1986, or
1335 any subsequent corresponding internal revenue code of the United
1336 States, as from time to time amended, or the employee is added to the
1337 client's workforce by the employee leasing organization subsequent to
1338 the commencement of such initial agreement and qualifies as a leased
1339 employee pursuant to Section 414(n) of said Internal Revenue Code of
1340 1986 without regard to subparagraph (B) of paragraph (2) thereof. A

1341 leased employee, or a worksite employee subject to a professional
1342 employer agreement, shall not include any employee who is hired by a
1343 temporary help service and assigned to support or supplement the
1344 workforce of a temporary help service's client; (ix)**]** and (viii) any
1345 amount received by a retailer from a purchaser as the battery deposit
1346 that is required to be paid under subsection (a) of section 22a-245h; the
1347 refund value of a beverage container that is required to be paid under
1348 subsection (a) of section 22a-244; or a deposit that is required by law to
1349 be paid by the purchaser to the retailer and that is required by law to
1350 be refunded to the purchaser by the retailer when the same or similar
1351 tangible personal property is delivered as required by law to the
1352 retailer by the purchaser, if such amount is separately stated on the bill
1353 or invoice rendered by the retailer to the purchaser. **[**; and (x) the
1354 amount charged for separately stated compensation, fringe benefits,
1355 workers' compensation and payroll taxes or assessments paid to a
1356 media payroll services company, as defined in this subsection.**]**

1357 (9) (A) "Gross receipts" means the total amount of the sales price
1358 from retail sales of tangible personal property by a retailer, the total
1359 amount of the rent from transfers of occupancy of rooms by an
1360 operator, the total amount of the sales price from retail sales of any
1361 service described in subdivision (2) of this subsection by a retailer of
1362 services, or the total amount of payment or periodic payments from
1363 leases or rentals of tangible personal property by a retailer, valued in
1364 money, whether received in money or otherwise, which amount is due
1365 and owing to the retailer or operator and, subject to the provisions of
1366 subdivision (1) of section 12-408, whether or not actually received by
1367 the retailer or operator, without any deduction on account of any of
1368 the following: (i) The cost of the property sold; however, in accordance
1369 with such regulations as the Commissioner of Revenue Services may
1370 prescribe, a deduction may be taken if the retailer has purchased
1371 property for some other purpose than resale, has reimbursed the
1372 retailer's vendor for tax which the vendor is required to pay to the
1373 state or has paid the use tax with respect to the property, and has
1374 resold the property prior to making any use of the property other than

1375 retention, demonstration or display while holding it for sale in the
1376 regular course of business. If such a deduction is taken by the retailer,
1377 no refund or credit will be allowed to the retailer's vendor with respect
1378 to the sale of the property; (ii) the cost of the materials used, labor or
1379 service cost, interest paid, losses or any other expense; (iii) for any sale
1380 occurring on or after July 1, 1993, except for any item exempt from
1381 taxation pursuant to section 12-412, as amended by this act, any
1382 charges by the retailer to the purchaser for shipping or delivery,
1383 notwithstanding whether such charges are separately stated in the
1384 written contract, or on a bill or invoice rendered to such purchaser or
1385 whether such shipping or delivery is provided by the retailer or a third
1386 party. The total amount of the sales price includes any services that are
1387 a part of the sale; all receipts, cash, credits and property of any kind;
1388 except as otherwise provided in subparagraph (B)(v) or (B)(vi) of this
1389 subdivision, any amount for which credit is allowed by the retailer to
1390 the purchaser; and all compensation and all employment-related
1391 expenses, whether or not separately stated, paid to or on behalf of
1392 employees of a retailer of any service described in subdivision (2) of
1393 this subsection.

1394 (B) "Gross receipts" do not include any of the following: (i) Cash
1395 discounts allowed and taken on sales; (ii) any portion of the sales price
1396 of property returned by purchasers, which upon rescission of the
1397 contract of sale is refunded either in cash or credit, provided the
1398 property is returned within ninety days from the date of sale; (iii) the
1399 amount of any tax, not including any manufacturers' or importers'
1400 excise tax, imposed by the United States upon or with respect to retail
1401 sales whether imposed upon the retailer or the purchaser; (iv) the
1402 amount charged for labor rendered in installing or applying the
1403 property sold, provided such charge is separately stated and exclusive
1404 of such charge for any service rendered within the purview of
1405 subparagraph (I) of subdivision **[**(37)**]** (34) of this subsection; (v) unless
1406 the provisions of subdivision (4) of section 12-430 **[**or of section 12-
1407 430a**]** are applicable, any amount for which credit is given to the
1408 purchaser by the retailer, provided such credit is given solely for

1409 property of the same kind accepted in part payment by the retailer and
1410 intended by the retailer to be resold; (vi) the full face value of any
1411 coupon used by a purchaser to reduce the price paid to the retailer for
1412 an item of tangible personal property, whether or not the retailer will
1413 be reimbursed for such coupon, in whole or in part, by the
1414 manufacturer of the item of tangible personal property or by a third
1415 party; (vii) the amount charged for separately stated compensation,
1416 fringe benefits, workers' compensation and payroll taxes or
1417 assessments paid to or on behalf of employees of a retailer who has
1418 contracted to manage a service recipient's property or business
1419 premises and renders management services described in subparagraph
1420 (I) or (J) of subdivision **[**(37)**]** (34) of this subsection, provided the
1421 employees perform such services solely for the service recipient at its
1422 property or business premises and "gross receipts" shall include the
1423 separately stated compensation, fringe benefits, workers'
1424 compensation and payroll taxes or assessments paid to or on behalf of
1425 any employee of the retailer who is an officer, director or owner of
1426 more than five per cent of the outstanding capital stock of the retailer.
1427 Determination whether an employee performs services solely for a
1428 service recipient at its property or business premises for purposes of
1429 this subdivision shall be made by reference to such employee's
1430 activities during the time period beginning on the later of the
1431 commencement of the management contract, the date of the
1432 employee's first employment by the retailer or the date which is six
1433 months immediately preceding the date of such determination; **[**(viii)
1434 the amount charged for separately stated compensation, fringe
1435 benefits, workers' compensation and payroll taxes or assessments paid
1436 to or on behalf of (I) a leased employee, or (II) a worksite employee by
1437 a professional employer organization pursuant to a professional
1438 employer agreement. For purposes of this subparagraph, an employee
1439 shall be treated as a leased employee if the employee is provided to the
1440 client at the commencement of an agreement with an employee leasing
1441 organization under which at least seventy-five per cent of the
1442 employees provided to the client at the commencement of such initial
1443 agreement qualify as leased employees pursuant to Section 414(n) of

1444 the Internal Revenue Code of 1986, or any subsequent corresponding
1445 internal revenue code of the United States, as from time to time
1446 amended, or the employee is added to the client's workforce by the
1447 employee leasing organization subsequent to the commencement of
1448 such initial agreement and qualifies as a leased employee pursuant to
1449 Section 414(n) of said Internal Revenue Code of 1986 without regard to
1450 subparagraph (B) of paragraph (2) thereof. A leased employee, or a
1451 worksite employee subject to a professional employer agreement, shall
1452 not include any employee who is hired by a temporary help service
1453 and assigned to support or supplement the workforce of a temporary
1454 help service's client; (ix)**]** and (viii) the amount received by a retailer
1455 from a purchaser as the battery deposit that is required to be paid
1456 under subsection (a) of section 22a-256h; the refund value of a
1457 beverage container that is required to be paid under subsection (a) of
1458 section 22a-244 or a deposit that is required by law to be paid by the
1459 purchaser to the retailer and that is required by law to be refunded to
1460 the purchaser by the retailer when the same or similar tangible
1461 personal property is delivered as required by law to the retailer by the
1462 purchaser, if such amount is separately stated on the bill or invoice
1463 rendered by the retailer to the purchaser. **[**; and (x) the amount charged
1464 for separately stated compensation, fringe benefits, workers'
1465 compensation and payroll taxes or assessments paid to a media payroll
1466 services company, as defined in this subsection.**]**

1467 (10) "Business" includes any activity engaged in by any person or
1468 caused to be engaged in by any person with the object of gain, benefit
1469 or advantage, either direct or indirect.

1470 (11) "Seller" includes every person engaged in the business of selling
1471 tangible personal property or rendering any service described in any of
1472 the subparagraphs of subdivision (2) of this subsection, the gross
1473 receipts from the retail sale of which are required to be included in the
1474 measure of the sales tax and every operator as defined in subdivision
1475 (18) of this subsection.

1476 (12) "Retailer" includes: (A) Every person engaged in the business of

1477 making sales at retail or in the business of making retail sales at
1478 auction of tangible personal property owned by the person or others;
1479 (B) every person engaged in the business of making sales for storage,
1480 use or other consumption or in the business of making sales at auction
1481 of tangible personal property owned by the person or others for
1482 storage, use or other consumption; (C) every operator, as defined in
1483 subdivision (18) of this subsection; (D) every seller rendering any
1484 service described in subdivision (2) of this subsection; (E) every person
1485 under whom any salesman, representative, peddler or canvasser
1486 operates in this state, or from whom such salesman, representative,
1487 peddler or canvasser obtains the tangible personal property that is
1488 sold; (F) every person with whose assistance any seller is enabled to
1489 solicit orders within this state; (G) every person making retail sales
1490 from outside this state to a destination within this state and not
1491 maintaining a place of business in this state who engages in regular or
1492 systematic solicitation of sales of tangible personal property in this
1493 state (i) by the display of advertisements on billboards or other
1494 outdoor advertising in this state, (ii) by the distribution of catalogs,
1495 periodicals, advertising flyers or other advertising by means of print,
1496 radio or television media, or (iii) by mail, telegraphy, telephone,
1497 computer data base, cable, optic, microwave or other communication
1498 system, for the purpose of effecting retail sales of tangible personal
1499 property, provided such person has made one hundred or more retail
1500 sales from outside this state to destinations within this state during the
1501 twelve-month period ended on the September thirtieth immediately
1502 preceding the monthly or quarterly period with respect to which such
1503 person's liability for tax under this chapter is determined; (H) any
1504 person owned or controlled, either directly or indirectly, by a retailer
1505 engaged in business in this state which is the same as or similar to the
1506 line of business in which such person so owned or controlled is
1507 engaged; (I) any person owned or controlled, either directly or
1508 indirectly, by the same interests that own or control, either directly or
1509 indirectly, a retailer engaged in business in this state which is the same
1510 as or similar to the line of business in which such person so owned or
1511 controlled is engaged; (J) any assignee of a person engaged in the

1512 business of leasing tangible personal property to others, where leased
1513 property of such person which is subject to taxation under this chapter
1514 is situated within this state and such assignee has a security interest, as
1515 defined in subdivision (35) of subsection (b) of section 42a-1-201, in
1516 such property; and (K) every person making retail sales of items of
1517 tangible personal property from outside this state to a destination
1518 within this state and not maintaining a place of business in this state
1519 who repairs or services such items, under a warranty, in this state,
1520 either directly or indirectly through an agent, independent contractor
1521 or subsidiary.

1522 (13) "Tangible personal property" means personal property which
1523 may be seen, weighed, measured, felt or touched or which is in any
1524 other manner perceptible to the senses including canned or prewritten
1525 computer software. Tangible personal property includes the
1526 distribution, generation or transmission of electricity.

1527 (14) "In this state" or "in the state" means within the exterior limits of
1528 the state of Connecticut and includes all territory within these limits
1529 owned by or ceded to the United States of America.

1530 (15) (A) "Engaged in business in the state" means and includes but
1531 shall not be limited to the following acts or methods of transacting
1532 business: (i) Selling in this state, or any activity in this state in
1533 connection with selling in this state, tangible personal property for use,
1534 storage or consumption within the state; (ii) engaging in the transfer
1535 for a consideration of the occupancy of any room or rooms in a hotel or
1536 lodging house for a period of thirty consecutive calendar days or less;
1537 (iii) rendering in this state any service described in any of the
1538 subparagraphs of subdivision (2) of this subsection; (iv) maintaining,
1539 occupying or using, permanently or temporarily, directly or indirectly,
1540 through a subsidiary or agent, by whatever name called, any office,
1541 place of distribution, sales or sample room or place, warehouse or
1542 storage point or other place of business or having any representative,
1543 agent, salesman, canvasser or solicitor operating in this state for the
1544 purpose of selling, delivering or taking orders; (v) notwithstanding the

1545 fact that retail sales are made from outside this state to a destination
1546 within this state and that a place of business is not maintained in this
1547 state, engaging in regular or systematic solicitation of sales of tangible
1548 personal property in this state by the display of advertisements on
1549 billboards or other outdoor advertising in this state, by the distribution
1550 of catalogs, periodicals, advertising flyers or other advertising by
1551 means of print, radio or television media, or by mail, telegraphy,
1552 telephone, computer data base, cable, optic, microwave or other
1553 communication system, for the purpose of effecting retail sales of
1554 tangible personal property, provided one hundred or more retail sales
1555 from outside this state to destinations within this state are made
1556 during the twelve-month period ended on the September thirtieth
1557 immediately preceding the monthly or quarterly period with respect to
1558 which liability for tax under this chapter is determined; (vi) being
1559 owned or controlled, either directly or indirectly, by a retailer engaged
1560 in business in this state which is the same as or similar to the line of
1561 business in which the retailer so owned or controlled is engaged; (vii)
1562 being owned or controlled, either directly or indirectly, by the same
1563 interests that own or control, either directly or indirectly, a retailer
1564 engaged in business in this state which is the same as or similar to the
1565 line of business in which the retailer so owned or controlled is
1566 engaged; (viii) being the assignee of a person engaged in the business
1567 of leasing tangible personal property to others, where leased property
1568 of such person is situated within this state and such assignee has a
1569 security interest, as defined in subdivision (35) of subsection (b) of
1570 section 42a-1-201, in such property; and (ix) notwithstanding the fact
1571 that retail sales of items of tangible personal property are made from
1572 outside this state to a destination within this state and that a place of
1573 business is not maintained in this state, repairing or servicing such
1574 items, under a warranty, in this state, either directly or indirectly
1575 through an agent, independent contractor or subsidiary.

1576 (B) A retailer who has contracted with a commercial printer for
1577 printing and distribution of printed material shall not be deemed to be
1578 engaged in business in this state because of the ownership or leasing

1579 by the retailer of tangible or intangible personal property located at the
1580 premises of the commercial printer in this state, the sale by the retailer
1581 of property of any kind produced or processed at and shipped or
1582 distributed from the premises of the commercial printer in this state,
1583 the activities of the retailer's employees or agents at the premises of the
1584 commercial printer in this state, which activities relate to quality
1585 control, distribution or printing services performed by the printer, or
1586 the activities of any kind performed by the commercial printer in this
1587 state for or on behalf of the retailer.

1588 (C) A retailer not otherwise a retailer engaged in business in the
1589 state who purchases fulfillment services carried on in this state by a
1590 person other than an affiliated person, or who owns tangible personal
1591 property located on the premises of an unaffiliated person performing
1592 fulfillment services for such retailer shall not be deemed to be engaged
1593 in business in the state. For purposes of this subparagraph, persons are
1594 affiliated persons with respect to each other where one of such persons
1595 has an ownership interest of more than five per cent, whether direct or
1596 indirect, in the other, or where an ownership interest of more than five
1597 per cent, whether direct or indirect, is held in each of such persons by
1598 another person or by a group of other persons who are affiliated
1599 persons with respect to each other. For purposes of this subparagraph,
1600 "fulfillment services" means services that are performed by a person on
1601 its premises on behalf of a purchaser of such services and that involve
1602 the receipt of orders from the purchaser of such services or an agent
1603 thereof, which orders are to be filled by the person from an inventory
1604 of products that are offered for sale by the purchaser of such services,
1605 and the shipment of such orders to customers of the purchaser of such
1606 services.

1607 (D) A retailer not otherwise a retailer engaged in business in this
1608 state that participates in a trade show or shows at the convention
1609 center, as defined in subdivision (3) of section 32-600, shall not be
1610 deemed to be engaged in business in this state, regardless of whether
1611 the retailer has employees or other staff present at such trade shows,
1612 provided the retailer's activity at such trade shows is limited to

1613 displaying goods or promoting services, no sales are made, any orders
1614 received are sent outside this state for acceptance or rejection and are
1615 filled from outside this state, and provided further that such
1616 participation is not more than fourteen days, or part thereof, in the
1617 aggregate during the retailer's income year for federal income tax
1618 purposes.

1619 (16) "Hotel" means any building regularly used and kept open as
1620 such for the feeding and lodging of guests where any person who
1621 conducts himself properly and who is able and ready to pay for such
1622 services is received if there are accommodations for such person and
1623 which derives the major portion of its operating receipts from the
1624 renting of rooms and the sale of food. "Hotel" shall include any
1625 apartment hotel wherein apartments are rented for fixed periods of
1626 time, furnished or unfurnished, while the keeper of such hotel supplies
1627 food to the occupants thereof, if required.

1628 (17) "Lodging house" means any building or portion of a building,
1629 other than a hotel or apartment hotel, in which persons are lodged for
1630 hire with or without meals, including, but not limited to, any motel,
1631 motor court, motor inn, tourist court or similar accommodation;
1632 provided the terms "hotel", "apartment hotel" and "lodging house"
1633 shall not be construed to include: (A) Privately owned and operated
1634 convalescent homes, residential care homes, homes for the infirm,
1635 indigent or chronically ill; (B) religious or charitable homes for the
1636 aged, infirm, indigent or chronically ill; (C) privately owned and
1637 operated summer camps for children; (D) summer camps for children
1638 operated by religious or charitable organizations; (E) lodging
1639 accommodations at educational institutions; or (F) lodging
1640 accommodations at any facility operated by and in the name of any
1641 nonprofit charitable organization, provided the income from such
1642 lodging accommodations at such facility is not subject to federal
1643 income tax.

1644 (18) "Operator" means any person operating a hotel or lodging
1645 house in the state, including, but not limited to, the owner or

1646 proprietor of such premises, lessee, sublessee, mortgagee in
1647 possession, licensee or any other person otherwise operating such
1648 hotel or lodging house.

1649 (19) "Occupancy" means the use or possession, or the right to the
1650 use or possession, of any room or rooms in a hotel or lodging house or
1651 the right to the use or possession of the furnishings or the services and
1652 accommodations accompanying the use and possession of such room
1653 or rooms, for the first period of not exceeding thirty consecutive
1654 calendar days.

1655 (20) "Room" means any room or rooms of any kind in any part or
1656 portion of a hotel or lodging house let out for use or possession for
1657 lodging purposes.

1658 (21) "Rent" means the consideration received for occupancy valued
1659 in money, whether received in money or otherwise, including all
1660 receipts, cash, credits and property or services of any kind or nature,
1661 and also any amount for which credit is allowed by the operator to the
1662 occupant, without any deduction therefrom whatsoever.

1663 (22) "Certificated air carrier" means a person issued a certificate or
1664 certificates by the Federal Aviation Administration pursuant to Title
1665 14, Chapter I, Subchapter G, Part 121, 135, 139 or 141 of the Code of
1666 Federal Regulations or the Civil Aeronautics Board pursuant to Title
1667 14, Chapter II, Subchapter A, Parts 201 to 208, inclusive, and 298 of the
1668 Code of Federal Regulations, as such regulations may hereafter be
1669 amended or reclassified.

1670 (23) "Aircraft" means aircraft, as the term is defined in section 15-34.

1671 (24) "Vessel" means vessel, as the term is defined in section 15-127.

1672 (25) "Licensed marine dealer" means a marine dealer, as the term is
1673 defined in section 15-141, who has been issued a marine dealer's
1674 certificate by the Commissioner of Environmental Protection.

1675 (26) (A) "Telecommunications service" means the electronic

1676 transmission, conveyance or routing of voice, image, data audio, video
1677 or any other information or signals to a point or between or among
1678 points. "Telecommunications service" includes such transmission,
1679 conveyance or routing in which computer processing applications are
1680 used to act on the form, code or protocol of the content for purposes of
1681 transmission, conveyance or routing without regard to whether such
1682 service is referred to as a voice over Internet protocol service or is
1683 classified by the Federal Communications Commission as enhanced or
1684 value added. "Telecommunications service" does not include (i) value-
1685 added nonvoice data services, (ii) radio and television audio and video
1686 programming services, regardless of the medium, including the
1687 furnishing of transmission, conveyance or routing of such services by
1688 the programming service provider. Radio and television audio and
1689 video programming services shall include, but not be limited to, cable
1690 service as defined in 47 USC 522(6), audio and video programming
1691 services delivered by commercial mobile radio service providers, as
1692 defined in 47 CFR 20, and video programming service by certified
1693 competitive video service providers, (iii) any telecommunications
1694 service (I) rendered by a company in control of such service when
1695 rendered for private use within its organization, or (II) used, allocated
1696 or distributed by a company within its organization, including in such
1697 organization affiliates, as defined in section 33-840, for the purpose of
1698 conducting business transactions of the organization if such service is
1699 purchased or leased from a company rendering telecommunications
1700 service and such purchase or lease is subject to tax under this chapter,
1701 (iv) access or interconnection service purchased by a provider of
1702 telecommunications service from another provider of such service for
1703 purposes of rendering such service, provided the purchaser submits to
1704 the seller a certificate attesting to the applicability of this exclusion,
1705 upon receipt of which the seller is relieved of any tax liability for such
1706 sale so long as the certificate is taken in good faith by the seller, (v)
1707 data processing and information services that allow data to be
1708 generated, acquired, stored, processed or retrieved and delivered by
1709 an electronic transmission to a purchaser where such purchaser's
1710 primary purpose for the underlying transaction is the processed data

1711 or information, (vi) installation or maintenance of wiring equipment
1712 on a customer's premises, (vii) tangible personal property, (viii)
1713 advertising, including, but not limited to, directory advertising, (ix)
1714 billing and collection services provided to third parties, (x) Internet
1715 access service, (xi) ancillary services, and (xii) digital products
1716 delivered electronically, including, but not limited to, software, music,
1717 video, reading materials or ring tones.

1718 (B) For purposes of the tax imposed under this chapter (i) gross
1719 receipts from the rendering of telecommunications service shall
1720 include any subscriber line charge or charges as required by the
1721 Federal Communications Commission and any charges for access
1722 service collected by any person rendering such service unless
1723 otherwise excluded from such gross receipts under this chapter, and
1724 such gross receipts from the rendering of telecommunications service
1725 shall also include any charges for vertical service, for the installation or
1726 maintenance of wiring equipment on a customer's premises, and for
1727 directory assistance service; (ii) gross receipts from the rendering of
1728 telecommunications service shall not include any local charge for calls
1729 from public or semipublic telephones; and (iii) gross receipts from the
1730 rendering of telecommunications service shall not include any charge
1731 for calls purchased using a prepaid telephone calling service, as
1732 defined in subdivision **[**(34)**]** (31) of this subsection.

1733 (27) "Community antenna television service" means (A) the one-way
1734 transmission to subscribers of video programming or information by
1735 cable, fiber optics, satellite, microwave or any other means, and
1736 subscriber interaction, if any, which is required for the selection of
1737 such video programming or information, and (B) noncable
1738 communications service, as defined in section 16-1. **[**, unless such
1739 noncable communications service is purchased by a cable network as
1740 that term is used in subsection (l) of section 12-218.**]**

1741 (28) "Hospital" means a hospital included within the definition of
1742 health care facilities or institutions under section 19a-630 and licensed
1743 as a short-term general hospital by the Department of Public Health

1744 but, does not include (A) any hospital which, on January 30, 1997, is
1745 within the class of hospitals licensed by the department as children's
1746 general hospitals, or (B) a short-term acute hospital operated
1747 exclusively by the state other than a short-term acute hospital operated
1748 by the state as a receiver pursuant to chapter 920.

1749 (29) "Patient care services" means therapeutic and diagnostic
1750 medical services provided by the hospital to inpatients and outpatients
1751 including tangible personal property transferred in connection with
1752 such services.

1753 (30) "Another state" or "other state" means any state of the United
1754 States or the District of Columbia excluding the state of Connecticut.

1755 **[**(31) "Professional employer agreement" means a written contract
1756 between a professional employer organization and a service recipient
1757 whereby the professional employer organization agrees to provide at
1758 least seventy-five per cent of the employees at the service recipient's
1759 worksite, which contract provides that such worksite employees are
1760 intended to be permanent employees rather than temporary
1761 employees, and employer responsibilities for such worksite
1762 employees, including hiring, firing and disciplining, are allocated
1763 between the professional employer organization and the service
1764 recipient.

1765 (32) "Professional employer organization" means any person that
1766 enters into a professional employer agreement with a service recipient
1767 whereby the professional employer organization agrees to provide at
1768 least seventy-five per cent of the employees at the service recipient's
1769 worksite.

1770 (33) "Worksite employee" means an employee, the employer
1771 responsibilities for which, including hiring, firing and disciplining, are
1772 allocated, under a professional employer agreement, between a
1773 professional employer organization and a service recipient.**]**

1774 **[**(34)**]** (31) "Prepaid telephone calling service" means the right to

1775 exclusively purchase telecommunications service, that must be paid for
1776 in advance and that enables the origination of calls using an access
1777 number or authorization code, or both, whether manually or
1778 electronically dialed, provided the remaining amount of units of
1779 service that have been prepaid shall be known on a continuous basis.

1780 **[**(35)**]** (32) "Canned or prewritten software" means all software,
1781 other than custom software, that is held or existing for general or
1782 repeated sale, license or lease. Software initially developed as custom
1783 software for in-house use and subsequently sold, licensed or leased to
1784 unrelated third parties shall be considered canned or prewritten
1785 software.

1786 **[**(36)**]** (33) "Custom software" means a computer program prepared
1787 to the special order of a single customer.

1788 **[**(37)**]** (34) "Services" for purposes of subdivision (2) of this
1789 subsection, means:

1790 (A) Computer and data processing services, including, but not
1791 limited to, time, programming, code writing, modification of existing
1792 programs, feasibility studies and installation and implementation of
1793 software programs and systems even where such services are rendered
1794 in connection with the development, creation or production of canned
1795 or custom software or the license of custom software, and exclusive of
1796 services rendered in connection with the creation, development
1797 hosting or maintenance of all or part of a web site which is part of the
1798 graphical, hypertext portion of the Internet, commonly referred to as
1799 the World Wide Web;

1800 (B) Credit information and reporting services;

1801 (C) Services by employment agencies and agencies providing
1802 personnel services;

1803 (D) Private investigation, protection, patrol work, watchman and
1804 armored car services, exclusive of **[**(i) services of off-duty police

1805 officers and off-duty firefighters, and (ii)**]** coin and currency services
1806 provided to a financial services company by or through another
1807 financial services company. For purposes of this subparagraph,
1808 "financial services company" has the same meaning as provided under
1809 subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a)
1810 of section 12-218b;

1811 (E) Painting and lettering services;

1812 (F) Photographic studio services;

1813 (G) Telephone answering services;

1814 (H) Stenographic services;

1815 (I) Services to industrial, commercial or income-producing real
1816 property, including, but not limited to, such services as management,
1817 electrical, plumbing, painting and carpentry and excluding any such
1818 services rendered in the voluntary evaluation, prevention, treatment,
1819 containment or removal of hazardous waste, as defined in section
1820 22a-115, or other contaminants of air, water or soil, provided
1821 income-producing property shall not include property used
1822 exclusively for residential purposes in which the owner resides and
1823 which contains no more than three dwelling units, or a housing facility
1824 for low and moderate income families and persons owned or operated
1825 by a nonprofit housing organization, as defined in subdivision (29) of
1826 section 12-412;

1827 (J) Business analysis, management, management consulting and
1828 public relations services, excluding (i) any environmental consulting
1829 services, **[**(ii) any training services provided by an institution of higher
1830 education licensed or accredited by the Board of Governors of Higher
1831 Education pursuant to section 10a-34, and (iii)**]** <u>and (ii)</u> on and after
1832 January 1, 1994, any business analysis, management, management
1833 consulting and public relations services when such services are
1834 rendered in connection with an aircraft leased or owned by a
1835 certificated air carrier or in connection with an aircraft which has a

1836 maximum certificated take-off weight of six thousand pounds or more;

1837 (K) Services providing "piped-in" music to business or professional
1838 establishments;

1839 (L) Flight instruction and chartering services by a certificated air
1840 carrier on an aircraft, the use of which for such purposes, but for the
1841 provisions of subdivision (4) of section 12-410 and subdivision (12) of
1842 section 12-411, would be deemed a retail sale and a taxable storage or
1843 use, respectively, of such aircraft by such carrier;

1844 (M) Motor vehicle repair services, including any type of repair,
1845 painting or replacement related to the body or any of the operating
1846 parts of a motor vehicle;

1847 (N) Motor vehicle parking, including the provision of space, other
1848 than metered space, in a lot having thirty or more spaces; **[**, excluding
1849 (i) space in a seasonal parking lot provided by a person who is exempt
1850 from taxation under this chapter pursuant to subdivision (1), (5) or (8)
1851 of section 12-412, (ii) space in a parking lot owned or leased under the
1852 terms of a lease of not less than ten years' duration and operated by an
1853 employer for the exclusive use of its employees, (iii) valet parking
1854 provided at any airport, and (iv) space in municipally-operated
1855 railroad parking facilities in municipalities located within an area of
1856 the state designated as a severe nonattainment area for ozone under
1857 the federal Clean Air Act or space in a railroad parking facility in a
1858 municipality located within an area of the state designated as a severe
1859 nonattainment area for ozone under the federal Clean Air Act owned
1860 or operated by the state on or after April 1, 2000;**]**

1861 (O) Radio or television repair services;

1862 (P) Furniture reupholstering and repair services;

1863 (Q) Repair services to any electrical or electronic device, including,
1864 but not limited to, equipment used for purposes of refrigeration or
1865 air-conditioning;

1866 (R) Lobbying or consulting services for purposes of representing the
1867 interests of a client in relation to the functions of any governmental
1868 entity or instrumentality;

1869 (S) Services of the agent of any person in relation to the sale of any
1870 item of tangible personal property for such person; **[**, exclusive of the
1871 services of a consignee selling works of art, as defined in subsection (b)
1872 of section 12-376c, or articles of clothing or footwear intended to be
1873 worn on or about the human body other than (i) any special clothing
1874 or footwear primarily designed for athletic activity or protective use
1875 and which is not normally worn except when used for the athletic
1876 activity or protective use for which it was designed, and (ii) jewelry,
1877 handbags, luggage, umbrellas, wallets, watches and similar items
1878 carried on or about the human body but not worn on the body in the
1879 manner characteristic of clothing intended for exemption under
1880 subdivision (47) of section 12-412, under consignment, exclusive of
1881 services provided by an auctioneer;**]**

1882 (T) Locksmith services;

1883 (U) Advertising or public relations services, including layout, art
1884 direction, graphic design, mechanical preparation or production
1885 supervision, not related to the development of media advertising or
1886 cooperative direct mail advertising;

1887 (V) Landscaping and horticulture services;

1888 (W) Window cleaning services;

1889 (X) Maintenance services;

1890 (Y) Janitorial services;

1891 (Z) Exterminating services;

1892 (AA) Swimming pool cleaning and maintenance services;

1893 (BB) Miscellaneous personal services included in industry group 729

1894 in the Standard Industrial Classification Manual, United States Office
1895 of Management and Budget, 1987 edition, or U.S. industry 532220,
1896 812191, 812199 or 812990 in the North American Industrial
1897 Classification System United States Manual, United States Office of
1898 Management and Budget, 1997 edition; **[**, exclusive of (i) services
1899 rendered by massage therapists licensed pursuant to chapter 384a, and
1900 (ii) services rendered by an electrologist licensed pursuant to chapter
1901 388;**]**

1902 (CC) Any repair or maintenance service to any item of tangible
1903 personal property including any contract of warranty or service related
1904 to any such item;

1905 (DD) Business analysis, management or managing consulting
1906 services rendered by a general partner, or an affiliate thereof, to a
1907 limited partnership, provided (i) the general partner, or an affiliate
1908 thereof, is compensated for the rendition of such services other than
1909 through a distributive share of partnership profits or an annual
1910 percentage of partnership capital or assets established in the limited
1911 partnership's offering statement, and (ii) the general partner, or an
1912 affiliate thereof, offers such services to others, including any other
1913 partnership. As used in this subparagraph "an affiliate of a general
1914 partner" means an entity which is directly or indirectly owned fifty per
1915 cent or more in common with a general partner;

1916 (EE) Notwithstanding the provisions of section 12-412, as amended
1917 by this act, except subdivision (87) of said section 12-412, patient care
1918 services, as defined in subdivision (29) of this subsection by a hospital,
1919 except that "sale" and "selling" does not include such patient care
1920 services for which payment is received by the hospital during the
1921 period commencing July 1, 2001, and ending June 30, 2003;

1922 (FF) Health and athletic club services, exclusive of (i) any such
1923 services provided without any additional charge which are included in
1924 any dues or initiation fees paid to any such club, which dues or fees
1925 are subject to tax under section 12-543, (ii) any such services provided

1926 by a municipality or an organization that is described in Section 501(c)
1927 of the Internal Revenue Code of 1986, or any subsequent
1928 corresponding internal revenue code of the United States, as from time
1929 to time amended, and (iii) yoga instruction provided at a yoga studio;

1930 (GG) Car washing services;

1931 (HH) Tax preparation services; and

1932 (II) Amusement and recreation services included in major group 79
1933 in the Standard Industrial Classification Manual, United States Office
1934 of Management and Budget, 1987 edition, or sector 71 in the North
1935 American Industrial Classification System United States Manual,
1936 United States Office of Management and Budget, 1997 edition,
1937 excluding dance lessons and any such service provided (i) by a person
1938 who is exempt from taxation under this chapter pursuit to subdivision
1939 (1), (5) or (8) of section 12-412, as amended by this act, or in a facility
1940 owned or managed by a person who is exempt from taxation under
1941 this chapter pursuant to subdivision (1) of section 12-412, except when
1942 the service entitles the patron to participate in an athletic or sporting
1943 activity that is not organized exclusively for patrons under the age of
1944 nineteen, and (ii) without any additional charge, dues or initiation fees
1945 paid to any retailer, which charge, dues or fees are subject to the tax
1946 imposed under section 12-541 or 12-543.

1947 **[**(38) "Media payroll services company" means a retailer whose
1948 principal business activity is the management and payment of
1949 compensation, fringe benefits, workers' compensation, payroll taxes or
1950 assessments to individuals providing services to an eligible production
1951 company pursuant to section 12-217jj.**]**

1952 **[**(39)**]** (35) "Certified competitive video service" means video
1953 programming service provided through wireline facilities, a portion of
1954 which are located in the public right-of-way, without regard to
1955 delivery technology, including Internet protocol technology. "Certified
1956 competitive video service" does not include any video programming
1957 provided by a commercial mobile service provider, as defined in 47

1958 USC 332(d); any video programming provided as part of community
1959 antenna television service; any video programming provided as part
1960 of, and via, a service that enables users to access content, information,
1961 electronic mail or other services over the Internet.

1962 **[**(40)**]** (36) "Directory assistance" means an ancillary service of
1963 providing telephone number information or address information.

1964 **[**(41)**]** (37) "Vertical service" means an ancillary service that is offered
1965 in connection with one or more telecommunications services, offering
1966 advanced calling features that allow customers to identify callers and
1967 to manage multiple calls and call connections, including conference
1968 bridging services.

1969 (b) Wherever in this chapter reference is made to the sale of tangible
1970 personal property or services, it shall be construed to include sales
1971 described in subdivision (2) of subsection (a) of this section, except as
1972 may be specifically provided to the contrary.

1973 Sec. 68. Section 12-407e of the general statutes is repealed and the
1974 following is substituted in lieu thereof (*Effective July 1, 2009*):

1975 **[**From**]** (a) Except as otherwise provided in subsection (b) of this
1976 section, from the third Sunday in August until the Saturday next
1977 succeeding, inclusive, the provisions of this chapter shall not apply to
1978 sales of any article of clothing or footwear intended to be worn on or
1979 about the human body the cost of which article to the purchaser is less
1980 than three hundred dollars. For purposes of this section, clothing or
1981 footwear shall not include (1) any special clothing or footwear
1982 primarily designed for athletic activity or protective use and which is
1983 not normally worn except when used for the athletic activity or
1984 protective use for which it was designed, and (2) jewelry, handbags,
1985 luggage, umbrellas, wallets, watches and similar items carried on or
1986 about the human body but not worn on the body in the manner
1987 characteristic of clothing intended for exemption under this section.

1988 (b) The provisions of subsection (a) of this section shall not apply to

1989 sales of articles described in said subsection (a) from the third Sunday
1990 in August until the Saturday next succeeding during the calendar
1991 years 2009 and 2010.

1992 Sec. 69. Subdivision (5) of section 12-412 of the general statutes is
1993 repealed and the following is substituted in lieu thereof (*Effective July*
1994 *1, 2010, and applicable to sales occurring on and after July 1, 2010*):

1995 (5) **[**(A)**]** Sales of tangible personal property or services to **[**and by**]**
1996 nonprofit charitable hospitals in this state, nonprofit nursing homes,
1997 nonprofit rest homes and nonprofit residential care homes licensed by
1998 the state pursuant to chapter 368v for the exclusive purposes of such
1999 institutions except any such service transaction as described in
2000 subparagraph (EE) of subdivision **[**(37)**]** (34) of subsection (a) of section
2001 12-407.

2002 **[**(B) Sales of tangible personal property by any organization that is
2003 exempt from federal income tax under Section 501(a) of the Internal
2004 Revenue Code of 1986, or any subsequent corresponding internal
2005 revenue code of the United States, as from time to time amended, and
2006 that the United States Treasury Department has expressly determined,
2007 by letter, to be an organization that is described in Section 501(c)(3) of
2008 said internal revenue code, which sales are made on the premises of a
2009 hospital.

2010 (C) Sales of tangible personal property or services to an acute care,
2011 for-profit hospital, operating as an acute care, for-profit hospital as of
2012 May 12, 2004, for the purposes of such institution in connection with
2013 the constructing and equipping of any facility of such hospital for
2014 which a certificate of need was filed before, and is pending on, May 12,
2015 2004.**]**

2016 Sec. 70. Section 12-430 of the general statutes is repealed and the
2017 following is substituted in lieu thereof (*Effective July 1, 2010, and*
2018 *applicable to sales occurring on and after July 1, 2010*):

2019 (1) The commissioner, whenever he deems it necessary to insure

2020 compliance with this chapter, may require any person subject thereto
2021 to deposit with him such security as the commissioner determines. The
2022 amount of the security shall be fixed by the commissioner but shall not
2023 be greater than six times the person's estimated average liability for the
2024 period for which he files returns, determined in such manner as the
2025 commissioner deems proper. The amount of the security may be
2026 increased or decreased by the commissioner subject to the limitations
2027 herein provided. The commissioner may sell the security at public
2028 auction if it becomes necessary so to do in order to recover any tax or
2029 any amount required to be collected, or any interest or penalty due.
2030 Notice of the sale may be served upon the person who deposited the
2031 security personally or by mail. If by mail, service shall be made in the
2032 manner prescribed for service of a notice of a deficiency assessment
2033 and shall be addressed to the person at his address as it appears in the
2034 records of the commissioner's office. Security in the form of a bearer
2035 bond, issued by the United States or the state of Connecticut, which
2036 has a prevailing market price may, however, be sold by the
2037 commissioner at private sale at a price not lower than the prevailing
2038 market price thereof. Upon any sale any surplus above the amounts
2039 due shall be returned to the person who deposited the security.

2040 (2) Repealed by P.A. 81-64, S. 22, 23.

2041 (3) Each person before obtaining an original or transferral
2042 registration for a motor vehicle, vessel, snowmobile or aircraft in this
2043 state shall furnish evidence that any tax due thereon pursuant to the
2044 provisions of this chapter has been paid in accordance with regulations
2045 prescribed by the Commissioner of Revenue Services, and on forms
2046 approved by, in the case of a motor vehicle, vessel or snowmobile, the
2047 Commissioner of Revenue Services and the Commissioner of Motor
2048 Vehicles, and, in the case of an aircraft, the Commissioner of Revenue
2049 Services and the Commissioner of Transportation. The Commissioner
2050 of Motor Vehicles shall, upon the request of the Commissioner of
2051 Revenue Services, after hearing by the Commissioner of Revenue
2052 Services, suspend or revoke a motor vehicle, vessel or snowmobile
2053 registration of any person who fails to pay any tax due in connection

2054 with the sale, storage, use or other consumption of such motor vehicle,
2055 vessel or snowmobile pursuant to the provisions of this chapter. The
2056 Commissioner of Transportation shall, upon the request of the
2057 Commissioner of Revenue Services, after a hearing by the
2058 Commissioner of Revenue Services, suspend or revoke an aircraft
2059 registration of any person who fails to pay any tax due in connection
2060 with the sale, storage, use or other consumption of such aircraft
2061 pursuant to the provisions of this chapter.

2062 (4) Where a trade-in of a motor vehicle is received by a motor
2063 vehicle dealer, upon the sale of another motor vehicle to a consumer,
2064 or where a trade-in of an aircraft, as defined in subdivision (5) of
2065 section 15-34, is received by an aircraft dealer, upon the sale of another
2066 aircraft to a consumer, or where a trade-in of a farm tractor,
2067 snowmobile or any vessel, as defined in section 15-127, is received by a
2068 retailer of farm tractors, snowmobiles or such vessels upon the sale of
2069 another farm tractor, snowmobile or such vessel to a consumer, the tax
2070 is only on the difference between the sale price of the motor vehicle,
2071 aircraft, snowmobile, farm tractor or such vessel purchased and the
2072 amount allowed on the motor vehicle, aircraft, snowmobile, farm
2073 tractor or such vessel traded in on such purchase. When any such
2074 motor vehicle, aircraft, snowmobile, farm tractor or such vessel traded
2075 in is subsequently sold to a consumer or user, the tax provided for in
2076 this chapter applies.

2077 (5) If any service or article of tangible personal property has already
2078 been subjected to a sales or use tax by any other state or political
2079 subdivision thereof and payment made thereon in respect to its sale or
2080 use in an amount less than the tax imposed by this chapter, the
2081 provisions of this chapter shall apply, but at a rate measured by the
2082 difference, only, between the rate herein fixed and the rate by which
2083 the previous tax upon the sale or use was computed. If such tax
2084 imposed in such other state or political subdivision thereof is
2085 equivalent to or in excess of the rate imposed under this chapter at the
2086 time of such sale or use, then no tax shall be due on such article.

2087 [(6) When a licensed motor vehicle dealer replaces a motor vehicle
2088 which has been registered to such dealer and the replaced motor
2089 vehicle is no longer in the possession of or used by such dealer, the tax
2090 imposed by this chapter shall be applicable only with respect to the
2091 difference between such dealer's cost for the new motor vehicle being
2092 registered, which motor vehicle is the replacement for said replaced
2093 motor vehicle, and the wholesale value of said replaced motor vehicle
2094 at the time of its replacement, determined in accordance with a
2095 standard reference book for such values acceptable to the
2096 Commissioner of Revenue Services.]

2097 [(7)] (6) (A) As used in this section, (i) "nonresident contractor"
2098 means a contractor who does not maintain a regular place of business
2099 in this state; (ii) "regular place of business" means any bona fide
2100 office, factory, warehouse or other space in this state at which a
2101 contractor is doing business in its own name in a regular and
2102 systematic manner, and which place is continuously maintained,
2103 occupied, and used by the contractor in carrying on its business
2104 through its employees regularly in attendance to carry on the
2105 contractor's business in the contractor's own name, except that
2106 "regular place of business" does not include a place of business for a
2107 statutory agent for service of process, or a temporary office or
2108 location used by the contractor only for the duration of the contract,
2109 whether or not at the site of construction, or an office maintained,
2110 occupied and used by a person affiliated with the contractor; (iii)
2111 "contract price" means the total contract price, including deposits,
2112 amounts held as retainage, costs for any change orders, or charges for
2113 add-ons; and (iv) "person doing business with a nonresident
2114 contractor" does not include an owner or tenant of real property used
2115 exclusively for residential purposes and consisting of three or fewer
2116 dwelling units, in one of which the owner or tenant resides, provided
2117 each nonresident contractor doing business with such owner or
2118 tenant shall be required to comply with the bond requirements under
2119 subparagraph (F) of this subdivision.

2120 (B) Any person doing business with a nonresident contractor and

2121 making payments of the contract price to such nonresident contractor
2122 shall deduct and withhold from such payments an amount of five per
2123 cent of such payments, unless such nonresident contractor has
2124 furnished a certificate of compliance as described in subparagraph (E)
2125 of this subdivision. The amounts so required to be deducted and
2126 withheld shall be paid over to the commissioner by the last day of the
2127 month following the calendar quarter following the calendar quarter in
2128 which the first payment to the nonresident contractor is made, and
2129 every calendar quarter thereafter. Each such payment to the
2130 commissioner shall be accompanied by a form prescribed by the
2131 commissioner. The amount required to be deducted and withheld
2132 from the nonresident contractor, when so deducted and withheld, shall
2133 be held to be a special fund in trust for the state. No nonresident
2134 contractor shall have any right of action against a person deducting
2135 and withholding under this subdivision with respect to any moneys
2136 deducted and withheld and paid over to the commissioner in
2137 compliance with or intended compliance with this subdivision.

2138 (C) A nonresident contractor shall request, in writing, that the
2139 Commissioner of Revenue Services audit the records of such
2140 contractor for a project for which amounts were deducted and
2141 withheld from such contractor under subparagraph (B) of this
2142 subdivision. If such request is not made within three years after the
2143 date the final payment of such amounts was made to the
2144 commissioner, such contractor waives the right to request such audit
2145 and claim a refund of such amounts. The commissioner shall, after
2146 receipt of such request, conduct an audit and issue to the nonresident
2147 contractor a certificate of no tax due or a certificate of tax due from
2148 the nonresident contractor. Not later than ninety days after the
2149 issuance of a certificate of no tax due, the commissioner shall
2150 return to the nonresident contractor the amounts deducted and
2151 withheld from such contractor and paid over to the commissioner.
2152 Upon issuance of a certificate of taxes due, the commissioner may
2153 return to the nonresident contractor the amount by which the
2154 amounts deducted and withheld and paid over to the

2155 commissioner under subparagraph (B) of this subdivision exceed
2156 the amount of taxes set forth in the certificate, together with the
2157 interest and penalties then assessed.

2158 (D) When a person doing business with the nonresident contractor
2159 pays over to the Commissioner of Revenue Services amounts deducted
2160 and withheld pursuant to subparagraph (B) of this subdivision, such
2161 person shall not be liable for any claim of the nonresident contractor
2162 for such amounts or for any claim of the commissioner for any taxes
2163 of the nonresident contractor arising from the activities of the
2164 nonresident contractor on the project for which the amounts were
2165 paid over. Such payment shall not relieve the person doing business
2166 with the nonresident contractor of such person's liability for use
2167 taxes due on purchases of services from such nonresident contractor.

2168 (E) When a nonresident contractor enters into a contract with the
2169 state, said contractor shall provide the Labor Department with
2170 evidence demonstrating compliance with the provisions of chapters
2171 567 and 568, the prevailing wage requirements of chapter 557 and any
2172 other provisions of the general statutes related to conditions of
2173 employment.

2174 (F) Not later than one hundred twenty days after the
2175 commencement of the contract**,** or thirty days after the completion of
2176 the contract, whichever is earlier, a nonresident contractor may (i)
2177 furnish a guarantee bond in a sum equivalent to five per cent of the
2178 contract price, or (ii) deposit with the commissioner a cash bond in a
2179 sum equal to five per cent of the contract price, in lieu of the
2180 requirements contained in subparagraph (B) of this subdivision. The
2181 commissioner may accept such bond on such terms and conditions as
2182 the commissioner may require, and upon acceptance of such bond,
2183 shall issue a certificate of compliance to the contractor. The provisions
2184 of subparagraph (C) of this subdivision shall apply to such bond, upon
2185 completion of the contract, in the same manner as such provisions
2186 apply to amounts paid over under subparagraph (B) of this
2187 subdivision.

2188 (G) Upon the furnishing of a certificate of compliance by the
2189 nonresident contractor to the person doing business with a
2190 nonresident contractor, such person shall not be liable for any claim of
2191 the commissioner for any taxes of the nonresident contractor arising
2192 from the activities of such contractor on the project for which the bond
2193 was provided. Such certificate of compliance shall not relieve the
2194 person doing business with the nonresident contractor of such person's
2195 liability for use taxes due on purchases of services from such
2196 nonresident contractor.

2197 (H) If any person doing business with a nonresident contractor fails
2198 to deduct and withhold and pay over to the commissioner amounts
2199 under subparagraph (B) of this subdivision, or fails to obtain a
2200 certificate of compliance from the nonresident contractor pursuant to
2201 subparagraph (G) of this subdivision, such person shall be personally
2202 liable for payment of any taxes of the nonresident contractor arising
2203 from the activities of such contractor on the project for which such
2204 amounts or certificate were required.

2205 Sec. 71. Subsection (a) of section 12-700 of the general statutes is
2206 repealed and the following is substituted in lieu thereof (*Effective July*
2207 *1, 2009, and applicable to taxable years commencing on or after January 1,*
2208 *2009*):

2209 (a) There is hereby imposed on the Connecticut taxable income of
2210 each resident of this state a tax:

2211 (1) At the rate of four and one-half per cent of such Connecticut
2212 taxable income for taxable years commencing on or after January 1,
2213 1992, and prior to January 1, 1996.

2214 (2) For taxable years commencing on or after January 1, 1996, but
2215 prior to January 1, 1997, in accordance with the following schedule:

2216 (A) For any person who files a return under the federal income tax
2217 for such taxable year as an unmarried individual or as a married
2218 individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over $2,250	3.0%
Over $2,250	$67.50, plus 4.5% of the excess over $2,250

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over $3,500	3.0%
Over $3,500	$105.00, plus 4.5% of the excess over $3,500

(C) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or a person who files a return under the federal income tax as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over $4,500	3.0%
Over $4,500	$135.00, plus 4.5% of the excess over $4,500

(D) For trusts or estates, the rate of tax shall be 4.5% of their Connecticut taxable income.

(3) For taxable years commencing on or after January 1, 1997, but prior to January 1, 1998, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual or as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over $6,250	3.0%
Over $6,250	$187.50, plus 4.5% of the excess over $6,250

2233 (B) For any person who files a return under the federal income tax
2234 for such taxable year as a head of household, as defined in Section 2(b)
2235 of the Internal Revenue Code:

	Connecticut Taxable Income	Rate of Tax
T2491		
T2492	Not over $10,000	3.0%
T2493	Over $10,000	$300.00, plus 4.5% of the
T2494		excess over $10,000

2236 (C) For any husband and wife who file a return under the federal
2237 income tax for such taxable year as married individuals filing jointly or
2238 any person who files a return under the federal income tax for such
2239 taxable year as a surviving spouse, as defined in Section 2(a) of the
2240 Internal Revenue Code:

	Connecticut Taxable Income	Rate of Tax
T2495		
T2496	Not over $12,500	3.0%
T2497	Over $12,500	$375.00, plus 4.5% of the
T2498		excess over $12,500

2241 (D) For trusts or estates, the rate of tax shall be 4.5% of their
2242 Connecticut taxable income.

2243 (4) For taxable years commencing on or after January 1, 1998, but
2244 prior to January 1, 1999, in accordance with the following schedule:

2245 (A) For any person who files a return under the federal income tax
2246 for such taxable year as an unmarried individual or as a married
2247 individual filing separately:

	Connecticut Taxable Income	Rate of Tax
T2499		
T2500	Not over $7,500	3.0%
T2501	Over $7,500	$225.00, plus 4.5% of the
T2502		excess over $7,500

2248 (B) For any person who files a return under the federal income tax
2249 for such taxable year as a head of household, as defined in Section 2(b)

2250 of the Internal Revenue Code:

T2503 Connecticut Taxable Income	Rate of Tax
T2504 Not over $12,000	3.0%
T2505 Over $12,000	$360.00, plus 4.5% of the
T2506	excess over $12,000

2251 (C) For any husband and wife who file a return under the federal
2252 income tax for such taxable year as married individuals filing jointly or
2253 any person who files a return under the federal income tax for such
2254 taxable year as a surviving spouse, as defined in Section 2(a) of the
2255 Internal Revenue Code:

T2507 Connecticut Taxable Income	Rate of Tax
T2508 Not over $15,000	3.0%
T2509 Over $15,000	$450.00, plus 4.5% of the
T2510	excess over $15,000

2256 (D) For trusts or estates, the rate of tax shall be 4.5% of their
2257 Connecticut taxable income.

2258 (5) For taxable years commencing on or after January 1, 1999, but
2259 prior to January 1, 2003, in accordance with the following schedule:

2260 (A) For any person who files a return under the federal income tax
2261 for such taxable year as an unmarried individual or as a married
2262 individual filing separately:

T2511 Connecticut Taxable Income	Rate of Tax
T2512 Not over $10,000	3.0%
T2513 Over $10,000	$300.00, plus 4.5% of the
T2514	excess over $10,000

2263 (B) For any person who files a return under the federal income tax
2264 for such taxable year as a head of household, as defined in Section 2(b)
2265 of the Internal Revenue Code:

T2515 Connecticut Taxable Income	Rate of Tax

T2516 Not over $16,000	3.0%
T2517 Over $16,000	$480.00, plus 4.5% of the
T2518	excess over $16,000

2266 (C) For any husband and wife who file a return under the federal
2267 income tax for such taxable year as married individuals filing jointly or
2268 any person who files a return under the federal income tax for such
2269 taxable year as a surviving spouse, as defined in Section 2(a) of the
2270 Internal Revenue Code:

T2519 Connecticut Taxable Income	Rate of Tax
T2520 Not over $20,000	3.0%
T2521 Over $20,000	$600.00, plus 4.5% of the
T2522	excess over $20,000

2271 (D) For trusts or estates, the rate of tax shall be 4.5% of their
2272 Connecticut taxable income.

2273 (6) For taxable years commencing on or after January 1, 2003, <u>but</u>
2274 <u>prior to January 1, 2009,</u> in accordance with the following schedule:

2275 (A) For any person who files a return under the federal income tax
2276 for such taxable year as an unmarried individual or as a married
2277 individual filing separately:

T2523 Connecticut Taxable Income	Rate of Tax
T2524 Not over $10,000	3.0%
T2525 Over $10,000	$300.00, plus 5.0% of the
T2526	excess over $10,000

2278 (B) For any person who files a return under the federal income tax
2279 for such taxable year as a head of household, as defined in Section 2(b)
2280 of the Internal Revenue Code:

T2527 Connecticut Taxable Income	Rate of Tax
T2528 Not over $16,000	3.0%
T2529 Over $16,000	$480.00, plus 5.0% of the
T2530	excess over $16,000

2281 (C) For any husband and wife who file a return under the federal
2282 income tax for such taxable year as married individuals filing jointly or
2283 any person who files a return under the federal income tax for such
2284 taxable year as a surviving spouse, as defined in Section 2(a) of the
2285 Internal Revenue Code:

	Connecticut Taxable Income	Rate of Tax
T2531		
T2532	Not over $20,000	3.0%
T2533	Over $20,000	$600.00, plus 5.0% of the
T2534		excess over $20,000

2286 (D) For trusts or estates, the rate of tax shall be 5.0% of the
2287 Connecticut taxable income.

2288 (7) For taxable years commencing on or after January 1, 2009, in
2289 accordance with the following schedule:

2290 (A) For any person who files a return under the federal income tax
2291 for such taxable year as an unmarried individual:

	Connecticut Taxable Income	Rate of Tax
T2535		
T2536	Not over $10,000	3.0%
T2537	Over $10,000 but not	$300.00, plus 5.0% of the
T2538	over $132,500	excess over $10,000
T2539	Over $132,500 but not	$6,425, plus 6.0% of the excess
T2540	over $265,000	over $132,500
T2541	Over $265,000 but not	$14,375, plus 7.0% of the excess
T2542	over $397,500	over $265,500
T2543	Over $397,500 but not	$23,650 plus 7.5% of the excess
T2544	over $530,000	over $397,500
T2545	Over $530,000	$33,588 plus 7.95% of the
T2546		excess over $530,000

2292 (B) For any person who files a return under the federal income tax
2293 for such taxable year as a head of household, as defined in Section 2(b)
2294 of the Internal Revenue Code:

T2547 Connecticut Taxable Income	Rate of Tax
T2548 Not over $16,000	3.0%
T2549 Over $16,000 but not T2550 over $200,000	$480.00, plus 5.0% of the excess over $16,000
T2551 Over $200,000 but not T2552 over $400,000	$9,680, plus 6.0% of the excess over $200,000
T2553 Over $400,000 but not T2554 over $600,000	$21,680, plus 7.0% of the excess over $400,000
T2555 Over $600,000 but not T2556 over $800,000	$35,680, plus 7.5% of the excess Over $600,000
T2557 Over $800,000	$50,680, plus 7.95% of the T2558 excess over $800,000

2295 (C) For any husband and wife who file a return under the federal
2296 income tax for such taxable year as married individuals filing jointly or
2297 any person who files a return under the federal income tax for such
2298 taxable year as a surviving spouse, as defined in Section 2(a) of the
2299 Internal Revenue Code:

T2559 Connecticut Taxable Income	Rate of Tax
T2560 Not over $20,000	3.0%
T2561 Over $20,000 but not T2562 over $250,000	$600.00, plus 5.0% of the excess over $20,000
T2563 Over $250,000 but not T2564 over $500,000	$12,100, plus 6.0% of the excess over $250,000
T2565 Over $500,000 but not T2566 over $750,000	$27,100, plus 7.0% of the excess over $500,000
T2567 Over $750,000 but not T2568 over $1,000,000	$44,600, plus 7.5% of the excess over $750,000
T2569 Over $1,000,000	$63,350, plus 7.95% of the excess T2570 over $1,000,000

2300 (D) For any person who files a return under the federal income tax
2301 for such taxable year as a married individual filing separately:

T2571 Connecticut Taxable Income	Rate of Tax
T2572 Not over $10,000	3.0%
T2573 Over $10,000 but not T2574 over $125,000	$300.00, plus 5.0% of the excess over $10,000

Over $125,000 but not over $250,000	$6,050, plus 6.0% of the excess over $125,000
Over $250,000 but not over $375,000	$13,550, plus 7.0% of the excess over $250,000
Over $375,000 but not over $500,000	$22,300 plus 7.5% of the excess over $375,000
Over $500,000	$31,675, plus 7.95% of the excess over $500,000

(E) For trusts or estates, the rate of tax shall be 7.95% of the Connecticut taxable income.

[(7)**]** (8) The provisions of this subsection shall apply to resident trusts and estates and, wherever reference is made in this subsection to residents of this state, such reference shall be construed to include resident trusts and estates, provided any reference to a resident's Connecticut adjusted gross income derived from sources without this state or to a resident's Connecticut adjusted gross income shall be construed, in the case of a resident trust or estate, to mean the resident trust or estate's Connecticut taxable income derived from sources without this state and the resident trust or estate's Connecticut taxable income, respectively.

Sec. 72. Subparagraph (A) of subdivision (20) of section 12-701 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*):

(A) There shall be added thereto (i) to the extent not properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of any state, political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity, exclusive of such income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut and exclusive of any such income with respect to

2327 which taxation by any state is prohibited by federal law, (ii) any
2328 exempt-interest dividends, as defined in Section 852(b)(5) of the
2329 Internal Revenue Code, exclusive of such exempt-interest dividends
2330 derived from obligations issued by or on behalf of the state of
2331 Connecticut, any political subdivision thereof, or public
2332 instrumentality, state or local authority, district or similar public entity
2333 created under the laws of the state of Connecticut and exclusive of
2334 such exempt-interest dividends derived from obligations, the income
2335 with respect to which taxation by any state is prohibited by federal
2336 law, (iii) any interest or dividend income on obligations or securities of
2337 any authority, commission or instrumentality of the United States
2338 which federal law exempts from federal income tax but does not
2339 exempt from state income taxes, (iv) to the extent included in gross
2340 income for federal income tax purposes for the taxable year, the total
2341 taxable amount of a lump sum distribution for the taxable year
2342 deductible from such gross income in calculating federal adjusted
2343 gross income, (v) to the extent properly includable in determining the
2344 net gain or loss from the sale or other disposition of capital assets for
2345 federal income tax purposes, any loss from the sale or exchange of
2346 obligations issued by or on behalf of the state of Connecticut, any
2347 political subdivision thereof, or public instrumentality, state or local
2348 authority, district or similar public entity created under the laws of the
2349 state of Connecticut, in the income year such loss was recognized, (vi)
2350 to the extent deductible in determining federal adjusted gross income,
2351 any income taxes imposed by this state, (vii) to the extent deductible in
2352 determining federal adjusted gross income, any interest on
2353 indebtedness incurred or continued to purchase or carry obligations or
2354 securities the interest on which is exempt from tax under this chapter,
2355 (viii) expenses paid or incurred during the taxable year for the
2356 production or collection of income which is exempt from taxation
2357 under this chapter or the management, conservation or maintenance of
2358 property held for the production of such income, and the amortizable
2359 bond premium for the taxable year on any bond the interest on which
2360 is exempt from tax under this chapter to the extent that such expenses
2361 and premiums are deductible in determining federal adjusted gross

2362 income, [and] (ix) for property placed in service after September 10,
2363 2001, but prior to September 11, 2004, in taxable years ending after
2364 September 10, 2001, any additional allowance for depreciation under
2365 subsection (k) of Section 168 of the Internal Revenue Code, as provided
2366 by Section 101 of the Job Creation and Worker Assistance Act of 2002,
2367 to the extent deductible in determining federal adjusted gross income,
2368 and (x) to the extent deductible in determining federal adjusted gross
2369 income, any amount excluded from gross income as a domestic
2370 production deduction pursuant to Section 199 of the Internal Revenue
2371 Code.

2372 Sec. 73. Subsection (a) of section 12-702 of the general statutes is
2373 repealed and the following is substituted in lieu thereof (*Effective July*
2374 *1, 2009, and applicable to taxable years commencing on or after January 1,*
2375 *2009*):

2376 (a) (1) (A) Any person, other than a trust or estate, subject to the tax
2377 under this chapter for any taxable year who files under the federal
2378 income tax for such taxable year as a married individual filing
2379 separately or, for taxable years commencing prior to January 1, 2000,
2380 who files income tax for such taxable year as an unmarried individual
2381 shall be entitled to a personal exemption of twelve thousand dollars in
2382 determining Connecticut taxable income for purposes of this chapter.

2383 (B) In the case of any such taxpayer whose Connecticut adjusted
2384 gross income for the taxable year exceeds twenty-four thousand
2385 dollars, the exemption amount shall be reduced by one thousand
2386 dollars for each one thousand dollars, or fraction thereof, by which the
2387 taxpayer's Connecticut adjusted gross income for the taxable year
2388 exceeds said amount. In no event shall the reduction exceed one
2389 hundred per cent of the exemption.

2390 (2) For taxable years commencing on or after January 1, 2000, any
2391 person, other than a trust or estate, subject to the tax under this chapter
2392 for any taxable year who files under the federal income tax for such
2393 taxable year as an unmarried individual shall be entitled to a personal

2394 exemption in determining Connecticut taxable income for purposes of
2395 this chapter as follows:

2396 (A) For taxable years commencing on or after January 1, 2000, but
2397 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In
2398 the case of any such taxpayer whose Connecticut adjusted gross
2399 income for the taxable year exceeds twenty-four thousand five
2400 hundred dollars, the exemption amount shall be reduced by one
2401 thousand dollars for each one thousand dollars, or fraction thereof, by
2402 which the taxpayer's Connecticut adjusted gross income for the taxable
2403 year exceeds said amount. In no event shall the reduction exceed one
2404 hundred per cent of the exemption;

2405 (B) For taxable years commencing on or after January 1, 2001, but
2406 prior to January 1, 2004, twelve thousand five hundred dollars. In the
2407 case of any such taxpayer whose Connecticut adjusted gross income
2408 for the taxable year exceeds twenty-five thousand dollars, the
2409 exemption amount shall be reduced by one thousand dollars for each
2410 one thousand dollars, or fraction thereof, by which the taxpayer's
2411 Connecticut adjusted gross income for the taxable year exceeds said
2412 amount. In no event shall the reduction exceed one hundred per cent
2413 of the exemption;

2414 (C) For taxable years commencing on or after January 1, 2004, but
2415 prior to January 1, 2007, twelve thousand six hundred twenty-five
2416 dollars. In the case of any such taxpayer whose Connecticut adjusted
2417 gross income for the taxable year exceeds twenty-five thousand two
2418 hundred fifty dollars, the exemption amount shall be reduced by one
2419 thousand dollars for each one thousand dollars, or fraction thereof, by
2420 which the taxpayer's Connecticut adjusted gross income for the taxable
2421 year exceeds said amount. In no event shall the reduction exceed one
2422 hundred per cent of the exemption;

2423 (D) For taxable years commencing on or after January 1, 2007, but
2424 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.
2425 In the case of any such taxpayer whose Connecticut adjusted gross

2426 income for the taxable year exceeds twenty-five thousand five hundred
2427 dollars, the exemption amount shall be reduced by one thousand
2428 dollars for each one thousand dollars, or fraction thereof, by which the
2429 taxpayer's Connecticut adjusted gross income for the taxable year
2430 exceeds said amount. In no event shall the reduction exceed one
2431 hundred per cent of the exemption;

2432 (E) For taxable years commencing on or after January 1, 2008, but
2433 prior to January 1, **[**2009**]** 2012, thirteen thousand dollars. In the case of
2434 any such taxpayer whose Connecticut adjusted gross income for the
2435 taxable year exceeds twenty-six thousand dollars, the exemption
2436 amount shall be reduced by one thousand dollars for each one
2437 thousand dollars, or fraction thereof, by which the taxpayer's
2438 Connecticut adjusted gross income for the taxable year exceeds said
2439 amount. In no event shall the reduction exceed one hundred per cent
2440 of the exemption;

2441 (F) For taxable years commencing on or after January 1, **[**2009**]** 2012,
2442 but prior to January 1, **[**2010**]** 2013, thirteen thousand five hundred
2443 dollars. In the case of any such taxpayer whose Connecticut adjusted
2444 gross income for the taxable year exceeds twenty-seven thousand
2445 dollars, the exemption amount shall be reduced by one thousand
2446 dollars for each one thousand dollars, or fraction thereof, by which the
2447 taxpayer's Connecticut adjusted gross income for the taxable year
2448 exceeds said amount. In no event shall the reduction exceed one
2449 hundred per cent of the exemption;

2450 (G) For taxable years commencing on or after January 1, **[**2010**]** 2013,
2451 but prior to January 1, **[**2011**]** 2014, fourteen thousand dollars. In the
2452 case of any such taxpayer whose Connecticut adjusted gross income
2453 for the taxable year exceeds twenty-eight thousand dollars, the
2454 exemption amount shall be reduced by one thousand dollars for each
2455 one thousand dollars, or fraction thereof, by which the taxpayer's
2456 Connecticut adjusted gross income for the taxable year exceeds said
2457 amount. In no event shall the reduction exceed one hundred per cent
2458 of the exemption;

2459 (H) For taxable years commencing on or after January 1, **[**2011**]** 2014,
2460 but prior to January 1, **[**2012**]** 2015, fourteen thousand five hundred
2461 dollars. In the case of any such taxpayer whose Connecticut adjusted
2462 gross income for the taxable year exceeds twenty-nine thousand
2463 dollars, the exemption amount shall be reduced by one thousand
2464 dollars for each one thousand dollars, or fraction thereof, by which the
2465 taxpayer's Connecticut adjusted gross income for the taxable year
2466 exceeds said amount. In no event shall the reduction exceed one
2467 hundred per cent of the exemption;

2468 (I) For taxable years commencing on or after January 1, **[**2012**]** 2015,
2469 fifteen thousand dollars. In the case of any such taxpayer whose
2470 Connecticut adjusted gross income for the taxable year exceeds thirty
2471 thousand dollars, the exemption amount shall be reduced by one
2472 thousand dollars for each one thousand dollars, or fraction thereof, by
2473 which the taxpayer's Connecticut adjusted gross income for the taxable
2474 year exceeds said amount. In no event shall the reduction exceed one
2475 hundred per cent of the exemption.

2476 Sec. 74. Subsection (a) of section 12-703 of the general statutes is
2477 repealed and the following is substituted in lieu thereof (*Effective July*
2478 *1, 2009, and applicable to taxable years commencing on or after January 1,*
2479 *2009*):

2480 (a) (1) Any person, other than a trust or estate, subject to the tax
2481 under this chapter for any taxable year who files under the federal
2482 income tax for such taxable year as a married individual filing
2483 separately or for taxable years commencing prior to January 1, 2000,
2484 who files under the federal income tax for such taxable year as an
2485 unmarried individual shall be entitled to a credit in determining the
2486 amount of tax liability for purposes of this chapter in accordance with
2487 the following schedule:

T2583	Connecticut	
T2584	Adjusted Gross Income	Amount of Credit
T2585	Over $12,000 but	

T2586	not over $15,000	75%
T2587	Over $15,000 but	
T2588	not over $15,500	70%
T2589	Over $15,500 but	
T2590	not over $16,000	65%
T2591	Over $16,000 but	
T2592	not over $16,500	60%
T2593	Over $16,500 but	
T2594	not over $17,000	55%
T2595	Over $17,000 but	
T2596	not over $17,500	50%
T2597	Over $17,500 but	
T2598	not over $18,000	45%
T2599	Over $18,000 but	
T2600	not over $18,500	40%
T2601	Over $18,500 but	
T2602	not over $20,000	35%
T2603	Over $20,000 but	
T2604	not over $20,500	30%
T2605	Over $20,500 but	
T2606	not over $21,000	25%
T2607	Over $21,000 but	
T2608	not over $21,500	20%
T2609	Over $21,500 but	
T2610	not over $25,000	15%
T2611	Over $25,000 but	
T2612	not over $25,500	14%
T2613	Over $25,500 but	
T2614	not over $26,000	13%
T2615	Over $26,000 but	
T2616	not over $26,500	12%
T2617	Over $26,500 but	
T2618	not over $27,000	11%
T2619	Over $27,000 but	
T2620	not over $48,000	10%

T2621 Over $48,000 but	
T2622 not over $48,500	9%
T2623 Over $48,500 but	
T2624 not over $49,000	8%
T2625 Over $49,000 but	
T2626 not over $49,500	7%
T2627 Over $49,500 but	
T2628 not over $50,000	6%
T2629 Over $50,000 but	
T2630 not over $50,500	5%
T2631 Over $50,500 but	
T2632 not over $51,000	4%
T2633 Over $51,000 but	
T2634 not over $51,500	3%
T2635 Over $51,500 but	
T2636 not over $52,000	2%
T2637 Over $52,000 but	
T2638 not over $52,500	1%

2488 (2) For taxable years commencing on or after January 1, 2000, any
2489 person, other than a trust or estate, subject to the tax under this chapter
2490 for any taxable year who files under the federal income tax for such
2491 taxable year as an unmarried individual shall be entitled to a credit in
2492 determining the amount of tax liability for purposes of this chapter in
2493 accordance with the following schedule:

2494 (A) For taxable years commencing on or after January 1, 2000, but
2495 prior to January 1, 2001:

T2639 Connecticut	
T2640 Adjusted Gross Income	Amount of Credit
T2641 Over $12,250 but	
T2642 not over $15,300	75%
T2643 Over $15,300 but	
T2644 not over $15,800	70%

T2645	Over $15,800 but	
T2646	not over $16,300	65%
T2647	Over $16,300 but	
T2648	not over $16,800	60%
T2649	Over $16,800 but	
T2650	not over $17,300	55%
T2651	Over $17,300 but	
T2652	not over $17,800	50%
T2653	Over $17,800 but	
T2654	not over $18,300	45%
T2655	Over $18,300 but	
T2656	not over $18,800	40%
T2657	Over $18,800 but	
T2658	not over $20,400	35%
T2659	Over $20,400 but	
T2660	not over $20,900	30%
T2661	Over $20,900 but	
T2662	not over $21,400	25%
T2663	Over $21,400 but	
T2664	not over $21,900	20%
T2665	Over $21,900 but	
T2666	not over $25,500	15%
T2667	Over $25,500 but	
T2668	not over $26,000	14%
T2669	Over $26,000 but	
T2670	not over $26,500	13%
T2671	Over $26,500 but	
T2672	not over $27,000	12%
T2673	Over $27,000 but	
T2674	not over $27,500	11%
T2675	Over $27,500 but	
T2676	not over $49,000	10%
T2677	Over $49,000 but	
T2678	not over $49,500	9%
T2679	Over $49,500 but	

T2680	not over $50,000	8%
T2681	Over $50,000 but	
T2682	not over $50,500	7%
T2683	Over $50,500 but	
T2684	not over $51,000	6%
T2685	Over $51,000 but	
T2686	not over $51,500	5%
T2687	Over $51,500 but	
T2688	not over $52,000	4%
T2689	Over $52,000 but	
T2690	not over $52,500	3%
T2691	Over $52,500 but	
T2692	not over $53,000	2%
T2693	Over $53,000 but	
T2694	not over $53,500	1%

2496 (B) For taxable years commencing on or after January 1, 2001, but
2497 prior to January 1, 2004:

T2695	Connecticut	
T2696	Adjusted Gross Income	Amount of Credit
T2697	Over $12,500 but	
T2698	not over $15,600	75%
T2699	Over $15,600 but	
T2700	not over $16,100	70%
T2701	Over $16,100 but	
T2702	not over $16,600	65%
T2703	Over $16,600 but	
T2704	not over $17,100	60%
T2705	Over $17,100 but	
T2706	not over $17,600	55%
T2707	Over $17,600 but	
T2708	not over $18,100	50%
T2709	Over $18,100 but	
T2710	not over $18,600	45%

T2711	Over $18,600 but	
T2712	not over $19,100	40%
T2713	Over $19,100 but	
T2714	not over $20,800	35%
T2715	Over $20,800 but	
T2716	not over $21,300	30%
T2717	Over $21,300 but	
T2718	not over $21,800	25%
T2719	Over $21,800 but	
T2720	not over $22,300	20%
T2721	Over $22,300 but	
T2722	not over $26,000	15%
T2723	Over $26,000 but	
T2724	not over $26,500	14%
T2725	Over $26,500 but	
T2726	not over $27,000	13%
T2727	Over $27,000 but	
T2728	not over $27,500	12%
T2729	Over $27,500 but	
T2730	not over $28,000	11%
T2731	Over $28,000 but	
T2732	not over $50,000	10%
T2733	Over $50,000 but	
T2734	not over $50,500	9%
T2735	Over $50,500 but	
T2736	not over $51,000	8%
T2737	Over $51,000 but	
T2738	not over $51,500	7%
T2739	Over $51,500 but	
T2740	not over $52,000	6%
T2741	Over $52,000 but	
T2742	not over $52,500	5%
T2743	Over $52,500 but	
T2744	not over $53,000	4%
T2745	Over $53,000 but	

not over $53,500	3%
Over $53,500 but not over $54,000	2%
Over $54,000 but not over $54,500	1%

2498 (C) For taxable years commencing on or after January 1, 2004, but
2499 prior to January 1, 2007:

Connecticut Adjusted Gross Income	Amount of Credit
Over $12,625 but not over $15,750	75%
Over $15,750 but not over $16,250	70%
Over $16,250 but not over $16,750	65%
Over $16,750 but not over $17,250	60%
Over $17,250 but not over $17,750	55%
Over $17,750 but not over $18,250	50%
Over $18,250 but not over $18,750	45%
Over $18,750 but not over $19,250	40%
Over $19,250 but not over $21,050	35%
Over $21,050 but not over $21,550	30%
Over $21,550 but not over $22,050	25%
Over $22,050 but not over $22,550	20%

T2777	Over $22,550 but	
T2778	not over $26,300	15%
T2779	Over $26,300 but	
T2780	not over $26,800	14%
T2781	Over $26,800 but	
T2782	not over $27,300	13%
T2783	Over $27,300 but	
T2784	not over $27,800	12%
T2785	Over $27,800 but	
T2786	not over $28,300	11%
T2787	Over $28,300 but	
T2788	not over $50,500	10%
T2789	Over $50,500 but	
T2790	not over $51,000	9%
T2791	Over $51,000 but	
T2792	not over $51,500	8%
T2793	Over $51,500 but	
T2794	not over $52,000	7%
T2795	Over $52,000 but	
T2796	not over $52,500	6%
T2797	Over $52,500 but	
T2798	not over $53,000	5%
T2799	Over $53,000 but	
T2800	not over $53,500	4%
T2801	Over $53,500 but	
T2802	not over $54,000	3%
T2803	Over $54,000 but	
T2804	not over $54,500	2%
T2805	Over $54,500 but	
T2806	not over $55,000	1%

2500 (D) For taxable years commencing on or after January 1, 2007, but
2501 prior to January 1, 2008:

T2807 Connecticut

	Adjusted Gross Income	Amount of Credit
T2808		
T2809	Over $12,750 but	
T2810	not over $15,900	75%
T2811	Over $15,900 but	
T2812	not over $16,400	70%
T2813	Over $16,400 but	
T2814	not over $16,900	65%
T2815	Over $16,900 but	
T2816	not over $17,400	60%
T2817	Over $17,400 but	
T2818	not over $17,900	55%
T2819	Over $17,900 but	
T2820	not over $18,400	50%
T2821	Over $18,400 but	
T2822	not over $18,900	45%
T2823	Over $18,900 but	
T2824	not over $19,400	40%
T2825	Over $19,400 but	
T2826	not over $21,300	35%
T2827	Over $21,300 but	
T2828	not over $21,800	30%
T2829	Over $21,800 but	
T2830	not over $22,300	25%
T2831	Over $22,300 but	
T2832	not over $22,800	20%
T2833	Over $22,800 but	
T2834	not over $26,600	15%
T2835	Over $26,600 but	
T2836	not over $27,100	14%
T2837	Over $27,100 but	
T2838	not over $27,600	13%
T2839	Over $27,600 but	
T2840	not over $28,100	12%
T2841	Over $28,100 but	

not over $28,600	11%
Over $28,600 but not over $51,000	10%
Over $51,000 but not over $51,500	9%
Over $51,500 but not over $52,000	8%
Over $52,000 but not over $52,500	7%
Over $52,500 but not over $53,000	6%
Over $53,000 but not over $53,500	5%
Over $53,500 but not over $54,000	4%
Over $54,000 but not over $54,500	3%
Over $54,500 but not over $55,000	2%
Over $55,000 but not over $55,500	1%

(E) For taxable years commencing on or after January 1, 2008, but prior to January 1, **[**2009**]** 2012:

Connecticut Adjusted Gross Income	Amount of Credit
Over $13,000 but not over $16,300	75%
Over $16,300 but not over $16,800	70%
Over $16,800 but not over $17,300	65%
Over $17,300 but not over $17,800	60%

T2873	Over $17,800 but	
T2874	not over $18,300	55%
T2875	Over $18,300 but	
T2876	not over $18,800	50%
T2877	Over $18,800 but	
T2878	not over $19,300	45%
T2879	Over $19,300 but	
T2880	not over $19,800	40%
T2881	Over $19,800 but	
T2882	not over $21,700	35%
T2883	Over $21,700 but	
T2884	not over $22,200	30%
T2885	Over $22,200 but	
T2886	not over $22,700	25%
T2887	Over $22,700 but	
T2888	not over $23,200	20%
T2889	Over $23,200 but	
T2890	not over $27,100	15%
T2891	Over $27,100 but	
T2892	not over $27,600	14%
T2893	Over $27,600 but	
T2894	not over $28,100	13%
T2895	Over $28,100 but	
T2896	not over $28,600	12%
T2897	Over $28,600 but	
T2898	not over $29,100	11%
T2899	Over $29,100 but	
T2900	not over $52,000	10%
T2901	Over $52,000 but	
T2902	not over $52,500	9%
T2903	Over $52,500 but	
T2904	not over $53,000	8%
T2905	Over $53,000 but	
T2906	not over $53,500	7%
T2907	Over $53,500 but	

not over $54,000	6%
Over $54,000 but not over $54,500	5%
Over $54,500 but not over $55,000	4%
Over $55,000 but not over $55,500	3%
Over $55,500 but not over $56,000	2%
Over $56,000 but not over $56,500	1%

(F) For taxable years commencing on or after January 1, **[**2009**]** 2012, but prior to January 1, **[**2010**]** 2013:

Connecticut Adjusted Gross Income	Amount Of Credit
Over $13,500 but not over $16,900	75%
Over $16,900 but not over $17,400	70%
Over $17,400 but not over $17,900	65%
Over $17,900 but not over $18,400	60%
Over $18,400 but not over $18,900	55%
Over $18,900 but not over $19,400	50%
Over $19,400 but not over $19,900	45%
Over $19,900 but not over $20,400	40%
Over $20,400 but not over $22,500	35%

T2939	Over $22,500 but	
T2940	not over $23,000	30%
T2941	Over $23,000 but	
T2942	not over $23,500	25%
T2943	Over $23,500 but	
T2944	not over $24,000	20%
T2945	Over $24,000 but	
T2946	not over $28,100	15%
T2947	Over $28,100 but	
T2948	not over $28,600	14%
T2949	Over $28,600 but	
T2950	not over $29,100	13%
T2951	Over $29,100 but	
T2952	not over $29,600	12%
T2953	Over $29,600 but	
T2954	not over $30,100	11%
T2955	Over $30,100 but	
T2956	not over $54,000	10%
T2957	Over $54,000 but	
T2958	not over $54,500	9%
T2959	Over $54,500 but	
T2960	not over $55,000	8%
T2961	Over $55,000 but	
T2962	not over $55,500	7%
T2963	Over $55,500 but	
T2964	not over $56,000	6%
T2965	Over $56,000 but	
T2966	not over $56,500	5%
T2967	Over $56,500 but	
T2968	not over $57,000	4%
T2969	Over $57,000 but	
T2970	not over $57,500	3%
T2971	Over $57,500 but	
T2972	not over $58,000	2%
T2973	Over $58,000 but	

not over $58,500	1%

2506 (G) For taxable years commencing on or after January 1, [2010] 2013,
2507 but prior to January 1, [2011] 2014:

Connecticut Adjusted Gross Income	Amount of Credit
Over $14,000 but not over $17,500	75%
Over $17,500 but not over $18,000	70%
Over $18,000 but not over $18,500	65%
Over $18,500 but not over $19,000	60%
Over $19,000 but not over $19,500	55%
Over $19,500 but not over $20,000	50%
Over $20,000 but not over $20,500	45%
Over $20,500 but not over $21,000	40%
Over $21,000 but not over $23,300	35%
Over $23,300 but not over $23,800	30%
Over $23,800 but not over $24,300	25%
Over $24,300 but not over $24,800	20%
Over $24,800 but not over $29,200	15%
Over $29,200 but not over $29,700	14%

Over $29,700 but not over $30,200	13%
Over $30,200 but not over $30,700	12%
Over $30,700 but not over $31,200	11%
Over $31,200 but not over $56,000	10%
Over $56,000 but not over $56,500	9%
Over $56,500 but not over $57,000	8%
Over $57,000 but not over $57,500	7%
Over $57,500 but not over $58,000	6%
Over $58,000 but not over $58,500	5%
Over $58,500 but not over $59,000	4%
Over $59,000 but not over $59,500	3%
Over $59,500 but not over $60,000	2%
Over $60,000 but not over $60,500	1%

(H) For taxable years commencing on or after January 1, **[**2011**]** 2014, but prior to January 1, **[**2012**]** 2015:

Connecticut Adjusted Gross Income	Amount of Credit
Over $14,500 but not over $18,100	75%
Over $18,100 but	

T3036	not over $18,600	70%
T3037	Over $18,600 but	
T3038	not over $19,100	65%
T3039	Over $19,100 but	
T3040	not over $19,600	60%
T3041	Over $19,600 but	
T3042	not over $20,100	55%
T3043	Over $20,100 but	
T3044	not over $20,600	50%
T3045	Over $20,600 but	
T3046	not over $21,100	45%
T3047	Over $21,100 but	
T3048	not over $21,600	40%
T3049	Over $21,600 but	
T3050	not over $24,200	35%
T3051	Over $24,200 but	
T3052	not over $24,700	30%
T3053	Over $24,700 but	
T3054	not over $25,200	25%
T3055	Over $25,200 but	
T3056	not over $25,700	20%
T3057	Over $25,700 but	
T3058	not over $30,200	15%
T3059	Over $30,200 but	
T3060	not over $30,700	14%
T3061	Over $30,700 but	
T3062	not over $31,200	13%
T3063	Over $31,200 but	
T3064	not over $31,700	12%
T3065	Over $31,700 but	
T3066	not over $32,200	11%
T3067	Over $32,200 but	
T3068	not over $58,000	10%
T3069	Over $58,000 but	
T3070	not over $58,500	9%

Over $58,500 but not over $59,000	8%
Over $59,000 but not over $59,500	7%
Over $59,500 but not over $60,000	6%
Over $60,000 but not over $60,500	5%
Over $60,500 but not over $61,000	4%
Over $61,000 but not over $61,500	3%
Over $61,500 but not over $62,000	2%
Over $62,000 but not over $62,500	1%

2510 (I) For taxable years commencing on or after January 1, **[**2012**]** 2015:

Connecticut Adjusted Gross Income	Amount of Credit
Over $15,000 but not over $18,800	75%
Over $18,800 but not over $19,300	70%
Over $19,300 but not over $19,800	65%
Over $19,800 but not over $20,300	60%
Over $20,300 but not over $20,800	55%
Over $20,800 but not over $21,300	50%
Over $21,300 but not over $21,800	45%

T3103	Over $21,800 but	
T3104	not over $22,300	40%
T3105	Over $22,300 but	
T3106	not over $25,000	35%
T3107	Over $25,000 but	
T3108	not over $25,500	30%
T3109	Over $25,500 but	
T3110	not over $26,000	25%
T3111	Over $26,000 but	
T3112	not over $26,500	20%
T3113	Over $26,500 but	
T3114	not over $31,300	15%
T3115	Over $31,300 but	
T3116	not over $31,800	14%
T3117	Over $31,800 but	
T3118	not over $32,300	13%
T3119	Over $32,300 but	
T3120	not over $32,800	12%
T3121	Over $32,800 but	
T3122	not over $33,300	11%
T3123	Over $33,300 but	
T3124	not over $60,000	10%
T3125	Over $60,000 but	
T3126	not over $60,500	9%
T3127	Over $60,500 but	
T3128	not over $61,000	8%
T3129	Over $61,000 but	
T3130	not over $61,500	7%
T3131	Over $61,500 but	
T3132	not over $62,000	6%
T3133	Over $62,000 but	
T3134	not over $62,500	5%
T3135	Over $62,500 but	
T3136	not over $63,000	4%
T3137	Over $63,000 but	

not over $63,500	3%
Over $63,500 but not over $64,000	2%
Over $64,000 but not over $64,500	1%

Sec. 75. Subsection (c) of section 12-704c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*):

(c) (1) (A) For taxable years commencing prior to January 1, 2000, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-two thousand five hundred dollars, the amount of the credit that exceeds one hundred dollars shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(B) For taxable years commencing on or after January 1, 2000, but prior to January 1, 2001, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-three thousand five hundred dollars, the amount of the credit that exceeds one hundred dollars shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(C) For taxable years commencing on or after January 1, 2001, but prior to January 1, 2004, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-four thousand five hundred dollars, the amount of the credit shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income

2538 exceeds said amount.

2539 (D) For taxable years commencing on or after January 1, 2004, but
2540 prior to January 1, 2007, in the case of any such taxpayer who files
2541 under the federal income tax for such taxable year as an unmarried
2542 individual whose Connecticut adjusted gross income exceeds fifty-five
2543 thousand dollars, the amount of the credit shall be reduced by ten per
2544 cent for each ten thousand dollars, or fraction thereof, by which the
2545 taxpayer's Connecticut adjusted gross income exceeds said amount.

2546 (E) For taxable years commencing on or after January 1, 2007, but
2547 prior to January 1, 2008, in the case of any such taxpayer who files
2548 under the federal income tax for such taxable year as an unmarried
2549 individual whose Connecticut adjusted gross income exceeds fifty-five
2550 thousand five hundred dollars, the amount of the credit shall be
2551 reduced by ten per cent for each ten thousand dollars, or fraction
2552 thereof, by which the taxpayer's Connecticut adjusted gross income
2553 exceeds said amount.

2554 (F) For taxable years commencing on or after January 1, 2008, but
2555 prior to January 1, 2009, in the case of any such taxpayer who files
2556 under the federal income tax for such taxable year as an unmarried
2557 individual whose Connecticut adjusted gross income exceeds fifty-six
2558 thousand five hundred dollars, the amount of the credit shall be
2559 reduced by ten per cent for each ten thousand dollars, or fraction
2560 thereof, by which the taxpayer's Connecticut adjusted gross income
2561 exceeds said amount.

2562 (G) For taxable years commencing on or after January 1, 2009, but
2563 prior to January 1, 2010, in the case of any such taxpayer who files
2564 under the federal income tax for such taxable year as an unmarried
2565 individual whose Connecticut adjusted gross income exceeds **[**fifty-
2566 eight thousand five hundred**]** <u>forty-two thousand three hundred</u>
2567 <u>seventy-five</u> dollars, the amount of the credit shall be reduced by ten
2568 per cent for each **[**ten thousand**]** <u>seven thousand five hundred</u> dollars,
2569 or fraction thereof, by which the taxpayer's Connecticut adjusted gross

2570 income exceeds said amount.

2571 (H) For taxable years commencing on or after January 1, 2010, [but
2572 prior to January 1, 2011,] in the case of any such taxpayer who files
2573 under the federal income tax for such taxable year as an unmarried
2574 individual whose Connecticut adjusted gross income exceeds [sixty
2575 thousand five hundred] fourteen thousand one hundred twenty-five
2576 dollars, the amount of the credit shall be reduced by ten per cent for
2577 each [ten thousand] two thousand five hundred dollars, or fraction
2578 thereof, by which the taxpayer's Connecticut adjusted gross income
2579 exceeds said amount.

2580 [(I) For taxable years commencing on or after January 1, 2011, but
2581 prior to January 1, 2012, in the case of any such taxpayer who files
2582 under the federal income tax for such taxable year as an unmarried
2583 individual whose Connecticut adjusted gross income exceeds
2584 sixty-two thousand five hundred dollars, the amount of the credit shall
2585 be reduced by ten per cent for each ten thousand dollars, or fraction
2586 thereof, by which the taxpayer's Connecticut adjusted gross income
2587 exceeds said amount.

2588 (J) For taxable years commencing on or after January 1, 2012, in the
2589 case of any such taxpayer who files under the federal income tax for
2590 such taxable year as an unmarried individual whose Connecticut
2591 adjusted gross income exceeds sixty-four thousand five hundred
2592 dollars, the amount of the credit shall be reduced by ten per cent for
2593 each ten thousand dollars, or fraction thereof, by which the taxpayer's
2594 Connecticut adjusted gross income exceeds said amount.]

2595 (2) [In] (A) For taxable years commencing prior to January 1, 2009,
2596 in the case of any such taxpayer who files under the federal income tax
2597 for such taxable year as a married individual filing separately whose
2598 Connecticut adjusted gross income exceeds fifty thousand two
2599 hundred fifty dollars, the amount of the credit shall be reduced by ten
2600 per cent for each five thousand dollars, or fraction thereof, by which
2601 the taxpayer's Connecticut adjusted gross income exceeds said

2602 amount.

2603 (B) For taxable years commencing on or after January 1, 2009, but
2604 prior to January 1, 2010, in the case of any such taxpayer who files
2605 under the federal income tax for such taxable year as a married
2606 individual filing separately whose Connecticut adjusted gross income
2607 exceeds thirty-seven thousand six hundred eighty-eight dollars, the
2608 amount of the credit shall be reduced by ten per cent for each three
2609 thousand seven hundred fifty dollars, or fraction thereof, by which the
2610 taxpayer's Connecticut adjusted gross income exceeds said amount.

2611 (C) For taxable years commencing on or after January 1, 2010, in the
2612 case of any such taxpayer who files under the federal income tax for
2613 such taxable year as a married individual filing separately whose
2614 Connecticut adjusted gross income exceeds twelve thousand five
2615 hundred sixty-three dollars, the amount of the credit shall be reduced
2616 by ten per cent for each one thousand two hundred fifty dollars, or
2617 fraction thereof, by which the taxpayer's Connecticut adjusted gross
2618 income exceeds said amount.

2619 (3) **[**In**]** (A) For taxable years commencing prior to January 1, 2009,
2620 in the case of a taxpayer who files under the federal income tax for
2621 such taxable year as a head of household whose Connecticut adjusted
2622 gross income exceeds seventy-eight thousand five hundred dollars, the
2623 amount of the credit shall be reduced by ten per cent for each ten
2624 thousand dollars or fraction thereof, by which the taxpayer's
2625 Connecticut adjusted gross income exceeds said amount.

2626 (B) For taxable years commencing on or after January 1, 2009, but
2627 prior to January 1, 2010, in the case of any such taxpayer who files
2628 under the federal income tax for such taxable year as a head of
2629 household whose Connecticut adjusted gross income exceeds fifty-
2630 eight thousand eight hundred seventy-five dollars, the amount of the
2631 credit shall be reduced by ten per cent for each seven thousand five
2632 hundred dollars, or fraction thereof, by which the taxpayer's
2633 Connecticut adjusted gross income exceeds said amount.

2634 (C) For taxable years commencing on or after January 1, 2010, in the
2635 case of any such taxpayer who files under the federal income tax for
2636 such taxable year as a head of household whose Connecticut adjusted
2637 gross income exceeds nineteen thousand six hundred twenty-five
2638 dollars, the amount of the credit shall be reduced by ten per cent for
2639 each two thousand five hundred dollars, or fraction thereof, by which
2640 the taxpayer's Connecticut adjusted gross income exceeds said
2641 amount.

2642 (4) [In] (A) For taxable years commencing prior to January 1, 2009,
2643 in the case of a taxpayer who files under federal income tax for such
2644 taxable year as married individuals filing jointly whose Connecticut
2645 adjusted gross income exceeds one hundred thousand five hundred
2646 dollars, the amount of the credit shall be reduced by ten per cent for
2647 each ten thousand dollars, or fraction thereof, by which the taxpayer's
2648 Connecticut adjusted gross income exceeds said amount.

2649 (B) For taxable years commencing on or after January 1, 2009, but
2650 prior to January 1, 2010, in the case of any such taxpayer who files
2651 under the federal income tax for such taxable year as married
2652 individuals filing jointly whose Connecticut adjusted gross income
2653 exceeds seventy-five thousand three hundred seventy-five dollars, the
2654 amount of the credit shall be reduced by ten per cent for each seven
2655 thousand five hundred dollars, or fraction thereof, by which the
2656 taxpayer's Connecticut adjusted gross income exceeds said amount.

2657 (C) For taxable years commencing on or after January 1, 2010, in the
2658 case of any such taxpayer who files under the federal income tax for
2659 such taxable year as married individuals filing jointly whose
2660 Connecticut adjusted gross income exceeds twenty-five thousand one
2661 hundred twenty-five dollars, the amount of the credit shall be reduced
2662 by ten per cent for each two thousand five hundred dollars, or fraction
2663 thereof, by which the taxpayer's Connecticut adjusted gross income
2664 exceeds said amount.

2665 Sec. 76. Subdivision (2) of subsection (d) of section 12-63a of the

2666 general statutes is repealed and the following is substituted in lieu
2667 thereof (*Effective July 1, 2010*):

2668 (2) As used in subdivision (1) of this subsection, "first sale" means
2669 any sale or conveyance by an owner of any mobile manufactured
2670 home on or after October 1, 1986, except a sale or conveyance to (A) an
2671 owner's spouse; (B) an owner's brother or sister who actually resides in
2672 the mobile manufactured home unit being sold or conveyed; or (C) any
2673 other person if the owner makes such sale to such other person for the
2674 purpose of using the proceeds of such sale to purchase a substitute
2675 mobile manufactured home to be located on the leasehold site being
2676 occupied by such owner's existing mobile manufactured home. In the
2677 case of a sale as defined in subparagraph (C) of this subdivision, the
2678 owner's substitute mobile manufactured home subsequently located
2679 on the owner's leasehold site shall be assessed in the same manner as
2680 his original mobile manufactured home until a first sale. The original
2681 mobile manufactured home removed from the owner's leasehold site
2682 shall be assessed as provided in subsection (c) of this section, unless
2683 the new owner of such original mobile manufactured home can
2684 independently qualify to be assessed as such homes were assessed in
2685 the assessment year commencing October 1, 1985, under subparagraph
2686 (C) of this subdivision. Notwithstanding the provisions of this section,
2687 a mobile manufactured home which is treated by a municipality as
2688 personal property in accordance with the provisions of this subsection
2689 shall continue to be treated as real property pursuant to **[**sections 12-
2690 412c and**]** section 21-67a.

2691 Sec. 77. Section 12-129s of the general statutes is repealed and the
2692 following is substituted in lieu thereof (*Effective July 1, 2010*):

2693 Any municipality may, by vote of its legislative body or, in a
2694 municipality where the legislative body is a town meeting, by vote of
2695 the board of selectmen, provide a property tax exemption with respect
2696 to motor vehicles that are exempt from sales and use taxes under
2697 subdivision **[**(110) or**]** (115) of section 12-412, as amended by this act.

2698 Sec. 78. Subdivision (19) of section 12-412 of the general statutes is
2699 repealed and the following is substituted in lieu thereof (*Effective July*
2700 *1, 2010*):

2701 (19) Sales of and the storage, use or other consumption of (A)
2702 oxygen, blood or blood plasma when sold for medical use in humans
2703 or animals; (B) artificial devices individually designed, constructed or
2704 altered solely for the use of a particular handicapped person so as to
2705 become a brace, support, supplement, correction or substitute for the
2706 bodily structure, including the extremities of the individual, and repair
2707 or replacement parts and repair services rendered to property
2708 described in this subparagraph; (C) artificial limbs, artificial eyes and
2709 other equipment worn as a correction or substitute for any functioning
2710 portion of the body, custom-made wigs or hairpieces for persons with
2711 medically diagnosed total and permanent hair loss as a result of
2712 disease or the treatment of disease, artificial hearing aids when
2713 designed to be worn on the person of the owner or user, closed circuit
2714 television equipment used as a reading aid by persons who are
2715 visually impaired and repair or replacement parts and repair services
2716 rendered to property described in this subparagraph; (D) canes,
2717 crutches, walkers, wheel chairs and inclined stairway chairlifts for the
2718 use of invalids and handicapped persons, and repair or replacement
2719 parts and repair services to property described in this subparagraph;
2720 (E) any equipment used in support of or to supply vital life functions,
2721 including oxygen supply equipment used for humans or animals,
2722 kidney dialysis machines and any other such device used in necessary
2723 support of vital life functions, and apnea monitors, and repair or
2724 replacement parts and repair services rendered to property described
2725 in this subparagraph; and (F) support hose that is specially designed to
2726 aid in the circulation of blood and is purchased by a person who has a
2727 medical need for such hose. Repair or replacement parts are exempt
2728 whether purchased separately or in conjunction with the item for
2729 which they are intended, and whether such parts continue the original
2730 function or enhance the functionality of such item. As used in this
2731 subdivision, "repair services" means services that are described in

2732 subparagraph (Q) or (CC) of subdivision **[**(37)**]** (34) of subsection (a) of
2733 section 12-407.

2734 Sec. 79. Subdivision (85) of section 12-412 of the general statutes is
2735 repealed and the following is substituted in lieu thereof (*Effective July*
2736 *1, 2010*):

2737 (85) Sales of any landscaping and horticultural services, window
2738 cleaning services or maintenance services, as described in
2739 subparagraph (I) of subdivision **[**(37)**]** (34) of subsection (a) of section
2740 12-407, on or after July 1, 1994, which are rendered to a person
2741 determined to be eligible for, and currently receiving, total disability
2742 benefits under the Social Security Act, provided such services are
2743 rendered at the residence of such person.

2744 Sec. 80. Subdivision (106) of section 12-412 of the general statutes is
2745 repealed and the following is substituted in lieu thereof (*Effective July*
2746 *1, 2010*):

2747 (106) Sales of services enumerated in subparagraph (J) of
2748 subdivision **[**(37)**]** (34) of subsection (a) of section 12-407, on or after
2749 July 1, 1999, which services are rendered to the central clearinghouse
2750 organized and operated under the direction of the Department of
2751 Public Utility Control, by the public utilities of this state for receiving
2752 and giving the notices required by section 16-349.

2753 Sec. 81. Subdivision (3) of subsection (a) of section 12-458 of the
2754 general statutes is repealed and the following is substituted in lieu
2755 thereof (*Effective July 1, 2010*):

2756 (3) Said tax shall not be payable on such fuel as may have been (A)
2757 sold to the United States, (B) sold to a municipality of this state, (i) for
2758 use by any contractor performing a service for such municipality in
2759 accordance with a contract, provided such fuel is used by such
2760 contractor exclusively for the purposes of and in accordance with such
2761 contract, or (ii) for use exclusively in a school bus, as defined in section
2762 14-275, (C) sold to a municipality of this state, a transit district of this

2763 state, or this state, at other than a retail outlet, for governmental
2764 purposes and for use in vehicles owned and operated, or leased and
2765 operated by such municipality, such transit district or this state, (D)
2766 sold to a person licensed as a distributor in this state under section 12-
2767 456, (E) transferred from storage within this state to some point
2768 without this state, (F) sold to the holder of a permit issued under
2769 section 12-458a for sale or use without this state, (G) sold to **[**the holder
2770 of a permit issued under subdivision (63) of section 12-412**]** a farmer
2771 engaged in agricultural production as a trade or business, provided (i)
2772 such fuel is not used in motor vehicles registered or required to be
2773 registered to operate upon the public highways of this state, unless
2774 such fuel is used in motor vehicles registered exclusively for farming
2775 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in
2776 which such person keeps fuel for personal and farm use, and (iii) a
2777 statement, prescribed as to form by the Commissioner of Revenue
2778 Services and bearing notice to the effect that false statements made
2779 under this section are punishable, that such fuel is used exclusively for
2780 farming purposes, is submitted by such person to the distributor, (H)
2781 sold exclusively to furnish power for an industrial plant in the actual
2782 fabrication of finished products to be sold, or for the fishing industry,
2783 (I) sold exclusively for heating purposes, (J) sold exclusively to furnish
2784 gas, water, steam or electricity, if delivered to consumers through
2785 mains, lines or pipes, (K) sold to the owner or operator of an aircraft, as
2786 defined in section 15-34, exclusively for aviation purposes, provided (i)
2787 for purposes of this subdivision, "aviation purposes" means for the
2788 purpose of powering an aircraft or an aircraft engine, (ii) such fuel is
2789 delivered, upon such sale, to a tank in which fuel is kept exclusively
2790 for aviation purposes, and (iii) a statement, prescribed as to form by
2791 the Commissioner of Revenue Services and bearing notice to the effect
2792 that false statements made under this section are punishable, that such
2793 fuel is used exclusively for aviation purposes, is submitted by such
2794 person to the distributor, (L) sold to a dealer who is licensed under
2795 section 12-462 and whose place of business is located upon an
2796 established airport within this state, or (M) diesel fuel sold exclusively
2797 for use in portable power system generators that are larger than one

2798 hundred fifty kilowatts.

2799 Sec. 82. Subdivision (2) of subsection (b) of section 12-587 of the
2800 general statutes is repealed and the following is substituted in lieu
2801 thereof (*Effective July 1, 2010*):

2802 (2) Gross earnings derived from the first sale of the following
2803 petroleum products within this state shall be exempt from tax: (A) Any
2804 petroleum products sold for exportation from this state for sale or use
2805 outside this state; (B) the product designated by the American Society
2806 for Testing and Materials as "Specification for Heating Oil D396-69",
2807 commonly known as number 2 heating oil, to be used exclusively for
2808 heating purposes or to be used in a commercial fishing vessel, which
2809 vessel qualifies for an exemption pursuant to section 12-412, as
2810 amended by this act; (C) kerosene, commonly known as number 1 oil,
2811 to be used exclusively for heating purposes, provided delivery is of
2812 both number 1 and number 2 oil, and via a truck with a metered
2813 delivery ticket to a residential dwelling or to a centrally metered
2814 system serving a group of residential dwellings; (D) the product
2815 identified as propane gas, to be used exclusively for heating purposes;
2816 (E) bunker fuel oil, intermediate fuel, marine diesel oil and marine gas
2817 oil to be used in any vessel having a displacement exceeding four
2818 thousand dead weight tons; (F) for any first sale occurring prior to July
2819 1, 2008, propane gas to be used as a fuel for a motor vehicle; (G) for
2820 any first sale occurring on or after July 1, 2002, grade number 6 fuel oil,
2821 as defined in regulations adopted pursuant to section 16a-22c, to be
2822 used exclusively by a company which, in accordance with census data
2823 contained in the Standard Industrial Classification Manual, United
2824 States Office of Management and Budget, 1987 edition, is included in
2825 code classifications 2000 to 3999, inclusive, or in Sector 31, 32 or 33 in
2826 the North American Industrial Classification System United States
2827 Manual, United States Office of Management and Budget, 1997 edition;
2828 (H) for any first sale occurring on or after July 1, 2002, number 2
2829 heating oil to be used exclusively in a vessel primarily engaged in
2830 interstate commerce, which vessel qualifies for an exemption under
2831 section 12-412, as amended by this act; (I) for any first sale occurring

2832 on or after July 1, 2000, paraffin or microcrystalline waxes; (J) for any
2833 first sale occurring prior to July 1, 2008, petroleum products to be used
2834 as a fuel for a fuel cell, **[**as defined in subdivision (113) of section 12-
2835 412**]** where "fuel cell" means a device that directly or indirectly
2836 produces electricity directly from hydrogen or hydrocarbon fuel
2837 through a noncombustive electro-chemical process; (K) a commercial
2838 heating oil blend containing not less than ten per cent of alternative
2839 fuels derived from agricultural produce, food waste, waste vegetable
2840 oil or municipal solid waste, including, but not limited to, biodiesel or
2841 low sulfur dyed diesel fuel; or (L) for any first sale occurring on or
2842 after July 1, 2007, diesel fuel other than diesel fuel to be used in an
2843 electric generating facility to generate electricity.

2844 Sec. 83. Subsection (c) of section 21-67a of the general statutes is
2845 repealed and the following is substituted in lieu thereof (*Effective July*
2846 *1, 2010*):

2847 (c) On or after October 1, 1986, conveyances of title of mobile
2848 manufactured homes in mobile manufactured home parks licensed
2849 under this chapter or located on single-family lots owned by a person
2850 other than the homeowner shall comply with the following
2851 requirements: (1) The document conveying the title shall contain (A) a
2852 description of the mobile manufactured home, setting forth the name
2853 of the manufacturer, the model number, the serial number and all
2854 encumbrances on the home, (B) the name and address of the mobile
2855 manufactured home park in which the home is located, including lot
2856 number, if any, within the park, or for those homes not situated in
2857 mobile manufactured home parks, the name and address of the
2858 individual owning the lot on which the home is located and the
2859 address of the lot, and (C) the amount due and owing, if any, for
2860 property taxes to the municipality in which the mobile manufactured
2861 home is located; and (2) the document conveying title shall be filed in
2862 the town clerk's office of the municipality in which the home is located
2863 for recording on the land records. **[**; and (3) any taxes imposed as
2864 provided in subsection (b) of section 12-412c which have become due
2865 shall have been paid in full.**]** No purchaser of a mobile manufactured

2866 home shall be entitled to assume the tenancy or rental agreement of the
2867 seller in a mobile manufactured home park until such purchaser has
2868 complied with **[**subdivisions (2) and (3)**]** subdivision (2) of this
2869 subsection.

2870 Sec. 84. Section 22a-9 of the general statutes is repealed and the
2871 following is substituted in lieu thereof (*Effective July 1, 2010*):

2872 The commissioner shall act as the official agent of the state in all
2873 matters affecting the purposes of this title and sections 2-20a, 5-238a,
2874 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a)
2875 of section 7-131g, sections 7-131i, 7-131*l*, subsection (a) of section 10-
2876 409, subdivisions (51) and (52) of section 12-81, **[**subdivisions (21) and
2877 (22) of section 12-412,**]** subsections (a) and (b) of section 13a-94,
2878 sections 13a-142a, 13b-56, 13b-57, 14-100b, 14-164c, chapter 268,
2879 sections 16a-103, 22-91c, 22-91e, subsections (b) and (c) of section 22a-
2880 148, section 22a-150, subdivisions (2) and (3) of section 22a-151,
2881 sections 22a-153, 22a-154, 22a-155, 22a-156, 22a-158, chapter 446c,
2882 sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,
2883 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter
2884 462, section 25-34, chapter 477, subsection (b) of section 25-128,
2885 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-
2886 257, 26-297, 26-303 and 47-46a, under any federal laws now or
2887 hereafter to be enacted and as the official agent of any municipality,
2888 district, region or authority or other recognized legal entity in
2889 connection with the grant or advance of any federal or other funds or
2890 credits to the state or through the state, to its political subdivisions.

2891 Sec. 85. Subsection (a) of section 26-82 of the general statutes is
2892 repealed and the following is substituted in lieu thereof (*Effective July*
2893 *1, 2010*):

2894 (a) No person shall hunt, pursue, wound or kill any deer or sell or
2895 offer for sale or have in possession the flesh of any deer captured or
2896 killed in this state, or have in possession the flesh of any deer from any
2897 other state or country unless it is properly tagged as required by such

2898 state or country except as provided by the terms of this chapter or
2899 regulations adopted pursuant thereto, and except that any landowner
2900 or primary lessee of land owned by such landowner or the husband or
2901 wife or any lineal descendant of such landowner or lessee or any
2902 designated agent of such landowner or lessee may kill deer with a
2903 shotgun, rifle or bow and arrow provided a damage permit has first
2904 been obtained from the commissioner and such person has not been
2905 convicted for any violation of this section, section 26-85, 26-86a, 26-86b
2906 or 26-90 or subsection (b) of section 26-86a-2 of the regulations of
2907 Connecticut state agencies within three years preceding the date of
2908 application. Upon the receipt of an application, on forms provided by
2909 the commissioner and containing such information as said
2910 commissioner may require, from any landowner who has or whose
2911 primary lessee has an actual or potential gross annual income of
2912 twenty-five hundred dollars or more from the commercial cultivated
2913 production of grain, forage, fruit, vegetables, flowers, ornamental
2914 plants or Christmas trees and who is experiencing an actual or
2915 potential loss of income because of severe damage by deer, the
2916 commissioner shall issue not more than six damage permits without
2917 fee to such landowner or the primary lessee of such landowner, or the
2918 wife, husband, lineal descendant or designated agent of such
2919 landowner or lessee. The application shall be notarized and signed by
2920 all landowners. **[**or by the landowner or a lessee to whom a farmer tax
2921 exemption permit has been issued pursuant to subdivision (63) of
2922 section 12-412.**]** Such damage permit shall be valid through October
2923 thirty-first of the year in which it is issued and may specify the hunting
2924 implement or shot size or both which shall be used to take such deer.
2925 The commissioner may at any time revoke such permit for violation of
2926 any provision of this section or for violation of any regulation pursuant
2927 thereto or upon the request of the applicant. Notwithstanding the
2928 provisions of section 26-85, the commissioner may issue a permit to
2929 any landowner or primary lessee of land owned by such landowner or
2930 the husband or wife or any lineal descendant of such landowner or
2931 lessee and to not more than three designated agents of such landowner
2932 or lessee to use a jacklight for the purpose of taking deer when it is

2933 shown, to the satisfaction of the commissioner, that such deer are
2934 causing damage which cannot be reduced during the daylight hours
2935 between sunrise and one-half hour after sunset on the land of such
2936 landowner. The commissioner may require notification as specified on
2937 such permit prior to its use. Any deer killed in accordance with the
2938 provisions of this section shall be the property of the owner of the land
2939 upon which the same has been killed, but shall not be sold, bartered,
2940 traded or offered for sale, and the person who kills any such deer shall
2941 tag and report each deer killed, as provided in section 26-86b. Upon
2942 receipt of the report required by section 26-86b, the commissioner shall
2943 issue an additional damage permit to the person making such report.
2944 Any deer killed otherwise than under the conditions provided for in
2945 this chapter or regulations adopted pursuant thereto shall remain the
2946 property of the state and may be disposed of by the commissioner at
2947 the commissioner's discretion to any state institution or may be sold
2948 and the proceeds of such sale shall be remitted to the State Treasurer,
2949 who shall apply the same to the General Fund, and no person, except
2950 the commissioner, shall retail, sell or offer for sale the whole or any
2951 part of any such deer. No person shall be a designated agent of more
2952 than one landowner or primary lessee in any calendar year. No person
2953 shall make, set or use any trap, snare, salt lick, bait or other device for
2954 the purpose of taking, injuring or killing any deer, except that deer
2955 may be taken over an attractant in areas designated by the
2956 commissioner. For the purposes of this section, an attractant means
2957 any natural or artificial substance placed, exposed, deposited,
2958 distributed or scattered that is used to attract, entice or lure deer to a
2959 specific location including, but not limited to, salt, chemicals or
2960 minerals, including their residues or any natural or artificial food, hay,
2961 grain, fruit or nuts. The commissioner may authorize any municipality,
2962 homeowner association or nonprofit land-holding organization
2963 approved by the commissioner under the provisions of this section to
2964 take deer at any time, other than Sundays, or place using any method
2965 consistent with professional wildlife management principles when a
2966 severe nuisance or ecological damage can be demonstrated to the
2967 satisfaction of the commissioner. Any such municipality, homeowner

2968 association or nonprofit land-holding organization shall submit to the
2969 commissioner, for the commissioner's review and approval, a plan that
2970 describes the extent and degree of the nuisance or ecological damage
2971 and the proposed methods of taking. Prior to the implementation of
2972 any such approved plan, the municipality, homeowner association or
2973 nonprofit land-holding organization shall provide notice of such plan
2974 to any abutting landowners of such place where the plan will be
2975 implemented. Such plan shall not authorize the use of a snare. No
2976 person shall hunt, pursue or kill deer being pursued by any dog,
2977 whether or not such dog is owned or controlled by such person, except
2978 that no person shall be guilty of a violation under this section when
2979 such a deer is struck by a motor vehicle operated by such person. No
2980 person shall use or allow any dog in such person's charge to hunt,
2981 pursue or kill deer. No permit shall be issued when in the opinion of
2982 the commissioner the public safety may be jeopardized.

2983 Sec. 86. Section 52-568a of the general statutes is repealed and the
2984 following is substituted in lieu thereof (*Effective July 1, 2010*):

2985 Any person or any attorney who represents such person, who
2986 commences any civil action or complaint, in his own name or the name
2987 of others, against the owner or operator of a "pick or cut your own
2988 agricultural operation" (1) without probable cause, shall pay such
2989 owner or operator double damages, including, in the discretion of the
2990 court, costs and attorney's fees, or (2) without probable cause, and with
2991 a malicious intent unjustly to vex and trouble such owner or operator,
2992 shall pay such owner or operator treble damages including, in the
2993 discretion of the court, costs and attorney's fees. As used in this
2994 section, "pick or cut your own agricultural operation" means a farm **[**to
2995 whom the Department of Revenue Services has issued a farmer tax
2996 exemption permit under subdivision (63) of section 12-412**]** that allows
2997 any person to enter such farm for the purpose of agricultural
2998 harvesting, including the cutting of Christmas trees. Nothing in this
2999 section shall be construed to affect or abrogate the provisions of section
3000 52-568.

3001 Sec. 87. Subdivisions (21), (22), (31), (40), (41), (43), (44), (50), (52),
3002 (53), (58), (63), (64), (65), (66), (71), (72), (74), (82), (83), (88), (89), (90),
3003 (91), (95), (102), (104), (108), (109), (110), (111), (113) and (117) of section
3004 12-412 of the general statutes and sections 12-412c, 12-412i, 12-413b and
3005 12-430a of the general statutes are repealed. (*Effective July 1, 2010, and*
3006 *applicable to sales occurring on or after July 1, 2010*)"

This act shall take effect as follows and shall amend the following sections:		
Section 1	*July 1, 2009*	New section
Sec. 2	*July 1, 2009*	New section
Sec. 3	*July 1, 2009*	New section
Sec. 4	*July 1, 2009*	New section
Sec. 5	*July 1, 2009*	New section
Sec. 6	*July 1, 2009*	New section
Sec. 7	*July 1, 2009*	New section
Sec. 8	*July 1, 2009*	New section
Sec. 9	*July 1, 2009*	New section
Sec. 10	*from passage*	New section
Sec. 11	*July 1, 2009*	New section
Sec. 12	*July 1, 2009*	New section
Sec. 13	*July 1, 2009*	New section
Sec. 14	*July 1, 2009*	New section
Sec. 15	*July 1, 2009*	New section
Sec. 16	*July 1, 2009*	New section
Sec. 17	*July 1, 2009*	New section
Sec. 18	*July 1, 2009*	New section
Sec. 19	*July 1, 2009*	New section
Sec. 20	*from passage*	New section
Sec. 21	*July 1, 2009*	New section
Sec. 22	*July 1, 2009*	New section
Sec. 23	*July 1, 2009*	New section
Sec. 24	*July 1, 2009*	New section
Sec. 25	*July 1, 2009*	New section
Sec. 26	*July 1, 2009*	New section
Sec. 27	*July 1, 2009*	New section
Sec. 28	*July 1, 2009*	New section
Sec. 29	*July 1, 2009*	New section
Sec. 30	*July 1, 2009*	New section

Sec. 31	*July 1, 2009*	New section
Sec. 32	*July 1, 2009*	New section
Sec. 33	*July 1, 2009*	New section
Sec. 34	*July 1, 2009*	New section
Sec. 35	*July 1, 2009*	New section
Sec. 36	*from passage*	New section
Sec. 37	*July 1, 2009*	New section
Sec. 38	*July 1, 2009*	New section
Sec. 39	*from passage*	New section
Sec. 40	*July 1, 2009*	New section
Sec. 41	*July 1, 2009*	New section
Sec. 42	*from passage*	New section
Sec. 43	*July 1, 2009*	New section
Sec. 44	*from passage*	New section
Sec. 45	*July 1, 2009*	New section
Sec. 46	*July 1, 2009*	New section
Sec. 47	*July 1, 2009*	New section
Sec. 48	*July 1, 2009*	New section
Sec. 49	*from passage*	New section
Sec. 50	*from passage*	PA 09-2, Sec. 2
Sec. 51	*from passage*	PA 09-2, Sec. 9(g)
Sec. 52	*July 1, 2009*	4-85
Sec. 53	*July 1, 2009*	New section
Sec. 54	*July 1, 2009*	New section
Sec. 55	*July 1, 2009*	New section
Sec. 56	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-211a
Sec. 57	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-214(a)(2)
Sec. 58	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-214(b)
Sec. 59	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-217(a)(1)

Sec. 60	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-217zz
Sec. 61	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-218(c)
Sec. 62	*July 1, 2009, and applicable to income years commencing on or after January 1, 2009*	12-219(b)
Sec. 63	*January 1, 2010, and applicable to sales occurring on or after January 1, 2010*	12-296
Sec. 64	*January 1, 2010, and applicable to sales occurring on or after January 1, 2010*	12-316
Sec. 65	*January 1, 2010*	New section
Sec. 66	*July 1, 2009, and applicable to estates of decedents who die on or after January 1, 2009*	New section
Sec. 67	*July 1, 2010, and applicable to sales occurring on and after July 1, 2010*	12-407
Sec. 68	*July 1, 2009*	12-407e
Sec. 69	*July 1, 2010, and applicable to sales occurring on and after July 1, 2010*	12-412(5)
Sec. 70	*July 1, 2010, and applicable to sales occurring on and after July 1, 2010*	12-430
Sec. 71	*July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*	12-700(a)

Sec. 72	*July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*	12-701(20)(A)
Sec. 73	*July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*	12-702(a)
Sec. 74	*July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*	12-703(a)
Sec. 75	*July 1, 2009, and applicable to taxable years commencing on or after January 1, 2009*	12-704c(c)
Sec. 76	*July 1, 2010*	12-63a(d)(2)
Sec. 77	*July 1, 2010*	12-129s
Sec. 78	*July 1, 2010*	12-412(19)
Sec. 79	*July 1, 2010*	12-412(85)
Sec. 80	*July 1, 2010*	12-412(106)
Sec. 81	*July 1, 2010*	12-458(a)(3)
Sec. 82	*July 1, 2010*	12-587(b)(2)
Sec. 83	*July 1, 2010*	21-67a(c)
Sec. 84	*July 1, 2010*	22a-9
Sec. 85	*July 1, 2010*	26-82(a)
Sec. 86	*July 1, 2010*	52-568a
Sec. 87	*July 1, 2010, and applicable to sales occurring on or after July 1, 2010*	Repealer section