



General Assembly

**Amendment**

January Session, 2009

LCO No. 8805

**\*SB0116208805HRO\***

Offered by:

REP. CAFERO, 142<sup>nd</sup> Dist.

REP. HAMZY, 78<sup>th</sup> Dist.

REP. KLARIDES, 114<sup>th</sup> Dist.

To: Senate Bill No. 1162

File No. 854

Cal. No. 702

(As Amended by Senate Amendment Schedule "A")

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

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

3 "Sec. 501. (*Effective July 1, 2009*) The following sums are  
4 appropriated for the annual period as indicated and for the purposes  
5 described.

T1	GENERAL FUND	
T2		2009-2010
T3		
T4		\$
T5		
T6	LEGISLATIVE	
T7		
T8	LEGISLATIVE MANAGEMENT	
T9	Personal Services	45,706,079
T10	Other Expenses	16,890,317

T11	Equipment	984,500
T12	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

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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		

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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

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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

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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	Transitory 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

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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

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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	

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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	

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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		

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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

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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. 502. (*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	

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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
T1179		
T1180	STATE COMPTROLLER - FRINGE BENEFITS	
T1181	Unemployment Compensation	220,960
T1182	State Employees Retirement Contributions	77,508,000
T1183	Insurance - Group Life	314,300
T1184	Employers Social Security Tax	18,228,071
T1185	State Employees Health Service Cost	33,423,070
T1186	AGENCY TOTAL	129,694,401
T1187		
T1188	RESERVE FOR SALARY ADJUSTMENTS	
T1189	Reserve for Salary Adjustments	2,582,210
T1190		
T1191	WORKERS' COMPENSATION CLAIMS -	
T1192	DEPARTMENT OF ADMINISTRATIVE	
T1193	SERVICES	
T1194	Workers' Compensation Claims	5,200,783
T1195		
T1196	TOTAL	584,226,914
T1197	NON-FUNCTIONAL	
T1198		
T1199	TOTAL	1,142,441,613
T1200	SPECIAL TRANSPORTATION FUND	
T1201		
T1202	LESS:	
T1203		
T1204	Estimated Unallocated Lapses	-11,000,000
T1205	Personal Services Reductions	-10,227,979
T1206		
T1207	NET -	1,121,213,634
T1208	SPECIAL TRANSPORTATION FUND	

8       Sec. 503. (Effective July 1, 2009) The following sums are appropriated  
9       for the annual period as indicated and for the purposes described.

T1209	MASHANTUCKET PEQUOT AND	
T1210	MOHEGAN FUND	
T1211		2009-2010

T1212		
T1213		\$
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. 504. (*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. 505. (*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		

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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

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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

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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

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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

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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

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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/ 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 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 COMMUNITY DEVELOPMENT	
T1788		

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

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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

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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

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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	Transitional 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

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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

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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

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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	

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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. 506. (*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. 507. (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		
T2446		\$
T2447		
T2448	NON-FUNCTIONAL	
T2449		
T2450	STATE COMPTROLLER - MISCELLANEOUS	
T2451	PAYMENTS TO LOCAL GOVERNMENTS	
T2452	Grants To Towns	61,779,907
T2453		
T2454	TOTAL	61,779,907
T2455	NON-FUNCTIONAL	
T2456		
T2457	TOTAL	61,779,907
T2458	MASHANTUCKET PEQUOT AND	
T2459	MOHEGAN FUND	

18       Sec. 508. (*Effective July 1, 2009*) The following sums are appropriated  
 19       for the annual period as indicated and for the purposes described.

T2460	CRIMINAL INJURIES COMPENSATION FUND	
T2461		2010-2011
T2462		
T2463		\$
T2464		
T2465	JUDICIAL	
T2466		
T2467	JUDICIAL DEPARTMENT	
T2468	Criminal Injuries Compensation	3,683,598
T2469		
T2470	TOTAL	3,683,598
T2471	JUDICIAL	
T2472		
T2473	TOTAL	3,683,598
T2474	CRIMINAL INJURIES COMPENSATION FUND	

20       Sec. 509. (*Effective July 1, 2009*) During each of the fiscal years ending  
 21       June 30, 2010, and June 30, 2011, \$1,000,000 of the federal funds

22 received by the Department of Education, from Part B of the  
23 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. 510. (*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. 511. (*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. 512. (*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. 513. (*Effective July 1, 2009*) (a) Up to \$500,000 appropriated to the  
52 Department of Higher Education in section 501 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 505 of this act, for Connecticut Independent  
58 College Student Grant, shall be transferred to Opportunities for  
59 Veterinary Medicine, and such funds shall be available for such  
60 purpose during the fiscal year ending June 30, 2011.

61 Sec. 514. (*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. 515. (*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. 516. (*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. 517. (*Effective July 1, 2009*) (a) The sum of \$1,000,000  
121 appropriated to the Office of Policy and Management, for  
122 Neighborhood Youth Centers, for the fiscal years ending June 30, 2010,  
123 and June 30, 2011, shall be used for a grant to the Boys' and Girls'  
124 Clubs of Connecticut, provided said organization shall be required to  
125 provide a one hundred 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. 518. (*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. 519. (*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. 520. (*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. 521. (*Effective July 1, 2009*) (a) Appropriations for Personal  
155 Services in sections 501, 502, 505 and 506 of this act may be transferred  
156 from agencies to the Reserve for Salary Adjustments account, during  
157 the 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 501, 502, 505 and 506 of this act, and any transfers  
163 to said account pursuant to subsection (a) of this section, may be  
164 transferred, and necessary additions from the resources of special  
165 funds may be made, during the fiscal years ending June 30, 2010, and  
166 June 30, 2011, by the Governor, with the approval of the Finance  
167 Advisory Committee, to give effect to salary increases, other employee  
168 benefits, agency costs related to staff reductions including accrual  
169 payments, achievement of agency general personal services  
170 reductions, or other personal services adjustments authorized by this  
171 act, any other act or other applicable statute.

172 Sec. 522. (*Effective July 1, 2009*) (a) That portion of unexpended  
173 funds, 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 501 and 502 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. 523. (*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. 524. (*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. 525. (*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. 526. (*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. 527. (*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. 528. (*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. 529. (*Effective July 1, 2009*) During the fiscal years ending June  
252 30, 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. 530. (*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. 531. (*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. 532. (*Effective July 1, 2009*) All funds appropriated to the  
275 Department of Social Services for DMHAS - Disproportionate Share,  
276 in sections 501 and 505 of this act, shall be expended by the  
277 Department of Social Services in such amounts and at such times as  
278 prescribed by the Office of Policy and Management. The Department

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

289 Sec. 533. (*Effective July 1, 2009*) Any appropriation, or portion  
290 thereof, made to The University of Connecticut Health Center in  
291 sections 501 and 505 of this act, may be transferred by the Secretary of  
292 the Office of Policy and Management to the Disproportionate Share -  
293 Medical Emergency Assistance account in the Department of Social  
294 Services for the purpose of maximizing federal reimbursement.

295 Sec. 534. (*Effective July 1, 2009*) Any appropriation, or portion  
296 thereof, made to the Department of Veterans' Affairs in sections 501  
297 and 505 of this act, may be transferred by the Secretary of the Office of  
298 Policy and Management to the Disproportionate Share - Medical  
299 Emergency Assistance account in the Department of Social Services for  
300 the purpose of maximizing federal reimbursement.

301 Sec. 535. (*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. 536. (*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. 537. (*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. 538. (*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. 539. (*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. 540. (*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. 541. (*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. 542. (*Effective from passage*) Notwithstanding any provision of  
425 the general statutes, the total number of positions that may be filled by  
426 the Department of Administrative Services, from the General Services  
427 Revolving Fund, shall not exceed one hundred twenty-four.

428 Sec. 543. (*Effective July 1, 2009*) Any appropriation, or portion  
429 thereof, made to any agency, from the General Fund, under sections  
430 501 and 505 of this act, may be transferred at the request of such  
431 agency to any other agency by the Governor, with the approval of the  
432 Finance Advisory Committee, to take full advantage of federal  
433 matching funds, provided both agencies shall certify that the  
434 expenditure of such transferred funds by the receiving agency will be  
435 for the same purpose as that of the original appropriation or portion  
436 thereof so transferred. Any federal funds generated through the  
437 transfer of appropriations between agencies may be used for  
438 reimbursing General Fund expenditures or for expanding program  
439 services or a combination of both as determined by the Governor, with  
440 the approval of the Finance Advisory Committee.

441 Sec. 544. (*Effective from passage*) (a) Any appropriation, or portion  
442 thereof, made to any agency, from the General Fund, under sections

443 501 and 505 of this act, may be transferred at the request of such  
444 agency to any other agency by the Governor, with approval of the  
445 Finance Advisory Committee in accordance with subsection (b) of this  
446 section, for purposes of receiving funds made available to the state  
447 from federal legislation intended to promote the recovery of the state  
448 or 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. 545. (*Effective July 1, 2009*) (a) Any appropriation, or portion  
465 thereof, made to any agency, from the General Fund, under sections  
466 501 and 505 of this act, may be adjusted by the Governor, with  
467 approval of the Finance Advisory Committee in accordance with  
468 subsection (b) of this section, in order to maximize federal funding  
469 available to the state, consistent with the relevant federal provisions of  
470 law.

471 (b) The Governor shall present a plan for any such adjustment  
472 permitted under subsection (a) of this section, in accordance with the  
473 provisions of section 11-4a of the general statutes, to the joint standing  
474 committees of the General Assembly having cognizance of matters  
475 relating to appropriations and the budgets of state agencies and

476 finance. Such plan shall be approved, modified or rejected by both  
477 committees not later than fifteen days after receipt of the plan by said  
478 committees. If said committees cannot agree on the action to be taken  
479 on such plan, or if the committees fail to act on such plan within said  
480 fifteen-day period, the plan as submitted by the Governor shall be  
481 deemed approved. If such plan is approved, the committee having  
482 cognizance of matters relating to appropriations and the budgets of  
483 state agencies shall request approval of such plan by the Finance  
484 Advisory Committee.

485       Sec. 546. (*Effective July 1, 2009*) For the fiscal years ending June 30,  
486 2010, and June 30, 2011, the Department of Social Services may, in  
487 compliance with an advanced planning document approved by the  
488 federal Department of Health and Human Services for the  
489 development of a data warehouse, establish a receivable for the  
490 reimbursement anticipated from such project.

491       Sec. 547. (*Effective July 1, 2009*) For the fiscal years ending June 30,  
492 2010, and June 30, 2011, the Commissioner of Social Services may,  
493 upon the request of a nursing facility providing services eligible for  
494 payment under the medical assistance program and after consultation  
495 with the Secretary of the Office of Policy and Management, make a  
496 payment to such nursing facility in advance of normal bill payment  
497 processing, provided such advance shall not exceed estimated  
498 amounts due to such nursing facility for services provided to eligible  
499 recipients over the most recent two-month period. The commissioner  
500 shall recover such payment through reductions to payments due to  
501 such nursing facility or cash receipt not later than ninety days after  
502 issuance of such payment. The commissioner shall take prudent  
503 measures to assure that such advance payments are not provided to  
504 any nursing facility that is at risk of bankruptcy or insolvency, and  
505 may execute agreements appropriate for the security of repayment.

506       Sec. 548. (*Effective July 1, 2009*) Notwithstanding the provisions of  
507 section 17a-17 of the general statutes, for the fiscal years ending June  
508 30, 2010, and June 30, 2011, the provisions of said section 17a-17 shall

509 not be considered in any increases to rates or allowable per diem  
510 payments to private residential treatment centers licensed pursuant to  
511 section 17a-145 of the general statutes.

512 Sec. 549. (*Effective from passage*) During the fiscal years ending June  
513 30, 2010, and June 30, 2011, the Secretary of the Office of Policy and  
514 Management may, without prior approval of the Finance Advisory  
515 Committee, transfer funds appropriated to the Department of  
516 Correction in sections 501 and 505 of this act as necessary to achieve  
517 budgeted savings and provide programs and services to prepare  
518 inmates who are eligible, or may become eligible, to participate in  
519 reentry programs, including the provision of adequate community  
520 supervision of inmates participating in such programs. On or before  
521 July 1, 2009, the Commissioner of Correction shall submit a report, in  
522 accordance with section 11-4a of the general statutes, to the joint  
523 standing committees of the General Assembly having cognizance of  
524 matters relating to appropriations and the budgets of state agencies  
525 and judiciary outlining the policies that will be required to achieve the  
526 budgeted savings and the projected shift in budgetary resources, and  
527 estimating the number of inmates affected by such programs. Said  
528 commissioner shall thereafter submit quarterly progress reports on the  
529 implementation of such policies in accordance with this section.

530 Sec. 550. Section 2 of public act 09-2 is repealed and the following is  
531 substituted in lieu thereof (*Effective from passage*):

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

536 (b) The joint standing committee of the General Assembly having  
537 cognizance of matters relating to appropriations and the budgets of  
538 state agencies shall review all nonappropriated funds and accounts.  
539 The chairpersons of said committee shall, on or before March 25, 2009,  
540 report to the president pro tempore of the Senate, the speaker of the

541 House of Representatives, the minority leader of the Senate and the  
542 minority leader of the House of Representatives the committee's  
543 recommendations for transferring all or any portion of available  
544 balances in such funds and accounts, in an amount not less than  
545 \$220,000,000 in the aggregate, to the General Fund. All  
546 recommendations of the committee shall be in the form of legislation  
547 subject to the approval of the General Assembly, which shall vote on  
548 such legislation on or before June 30, 2009. No amounts recommended  
549 for transfer in said chairpersons' report may be expended from such  
550 funds and accounts pending adoption of such legislation by the  
551 General Assembly. Each state agency shall report to said committee, on  
552 or before March 11, 2009, such information as required by and in the  
553 manner prescribed by the committee.

554 Sec. 551. Subsection (g) of section 9 of public act 09-2 is repealed and  
555 the following is substituted in lieu thereof (*Effective from passage*):

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

564 Sec. 552. Section 4-85 of the general statutes is repealed and the  
565 following is substituted in lieu thereof (*Effective July 1, 2009*):

566 (a) Before an appropriation becomes available for expenditure, each  
567 budgeted agency shall submit to the Governor through the Secretary of  
568 the Office of Policy and Management, not less than twenty days before  
569 the beginning of the fiscal year for which such appropriation was  
570 made, a requisition for the allotment of the amount estimated to be  
571 necessary to carry out the purposes of such appropriation during each  
572 quarter of such fiscal year. Appropriations for capital outlays may be

573 allotted in any manner the Governor deems advisable. Such requisition  
574 shall contain any further information required by the Secretary of the  
575 Office of Policy and Management. The Governor shall approve such  
576 requisitions, subject to the provisions of subsection (b) of this section.

577 (b) Any allotment requisition and any allotment in force shall be  
578 subject to the following: (1) If the Governor determines that due to a  
579 change in circumstances since the budget was adopted certain  
580 reductions should be made in allotment requisitions or allotments in  
581 force or that estimated budget resources during the fiscal year will be  
582 insufficient to finance all appropriations in full, the Governor may  
583 modify such allotment requisitions or allotments in force to the extent  
584 the Governor deems necessary. Before such modifications are effected  
585 the Governor shall file a report with the joint standing committee  
586 having cognizance of matters relating to appropriations and the  
587 budgets of state agencies and the joint standing committee having  
588 cognizance of matters relating to state finance, revenue and bonding  
589 describing the change in circumstances which makes it necessary that  
590 certain reductions should be made or the basis for his determination  
591 that estimated budget resources will be insufficient to finance all  
592 appropriations in full. (2) If the cumulative monthly financial  
593 statement issued by the Comptroller pursuant to section 3-115 includes  
594 a projected General Fund deficit greater than one per cent of the total  
595 of General Fund appropriations, the Governor, within thirty days  
596 following the issuance of such statement, shall file a report with such  
597 joint standing committees, including a plan which he shall implement  
598 to modify such allotments to the extent necessary to prevent a deficit.  
599 No modification of an allotment requisition or an allotment in force  
600 made by the Governor pursuant to this subsection shall result in a  
601 reduction of more than three per cent of the total appropriation from  
602 any fund or more than five per cent of any appropriation, except such  
603 limitations shall not apply in time of war, invasion or emergency  
604 caused by natural disaster.

605 (c) If a plan submitted in accordance with subsection (b) of this  
606 section indicates that a reduction of more than three per cent of the

607 total appropriation from any fund or more than five per cent of any  
608 appropriation is required to prevent a deficit, the Governor may  
609 request that the Finance Advisory Committee approve any such  
610 reduction, provided any modification which would result in a  
611 reduction of more than five per cent of total appropriations shall  
612 require the approval of the General Assembly.

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

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

630 Sec. 553. (Effective July 1, 2009) Notwithstanding the provisions of  
631 sections 12-19a, 12-19b and 12-19c of the general statutes, the amount  
632 due the city of East Lyme for the annual appropriation for  
633 reimbursement to towns for loss of taxes on state-owned real property,  
634 from the General Fund, for the fiscal year ending June 30, 2010, shall be  
635 \$100,000 for the United States Navy's Dodge Pond Acoustic  
636 Measurement Facility in East Lyme.

637 Sec. 554. (Effective July 1, 2009) Notwithstanding the provisions of  
638 sections 12-19a, 12-19b and 12-19c of the general statutes, the amount

639 due the town of Mansfield for the annual appropriation for  
640 reimbursement to towns for loss of taxes on state-owned real property,  
641 from the General Fund, for the fiscal year ending June 30, 2010, shall be  
642 \$400,000 for the Fenton River Watershed for Mansfield Hollow Dam in  
643 Mansfield.

644 Sec. 555. (*Effective July 1, 2009*) The total number of positions which  
645 may be filled by any state agency shall not exceed the number of  
646 positions recommended by the joint standing committee on  
647 appropriations and the budgets of state agencies, including any  
648 revisions to such recommendation resulting from enactments of the  
649 General Assembly, as set forth in the report on the state budget  
650 published by the legislative Office of Fiscal Analysis, except upon the  
651 recommendation of the Governor and approval of the Finance  
652 Advisory Committee.

653 Sec. 556. (*Effective from passage*) Notwithstanding the provisions of  
654 section 2-35 of the general statutes, as amended by this act, the  
655 appropriations in this bill are supported by the revenues contained in  
656 sections 557 to 588, inclusive, of this act.

657 Sec. 557. Section 12-211a of the general statutes is repealed and the  
658 following is substituted in lieu thereof (*Effective July 1, 2009, and*  
659 *applicable to income years commencing on or after January 1, 2009*):

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

671 January 1, 2010, shall not exceed fifty per cent of the amount of tax due  
672 from such taxpayer under this chapter with respect to such income  
673 year of the taxpayer prior to the application of such credit or credits.

674 Sec. 558. Subdivision (2) of subsection (a) of section 12-214 of the  
675 general statutes is repealed and the following is substituted in lieu  
676 thereof (*Effective July 1, 2009, and applicable to income years commencing*  
677 *on or after January 1, 2009*):

678 (2) The following companies shall be exempt from the tax imposed  
679 under this chapter: (A) Insurance companies incorporated or  
680 organized under the laws of any other state or foreign government and  
681 for income years commencing on or after January 1, 1999, domestic  
682 insurance companies; (B) companies exempt by the federal corporation  
683 net income tax law; [ and any company which qualifies as a domestic  
684 international sales corporation (DISC), as defined in Section 992 of the  
685 Internal Revenue Code and as to which a valid election under  
686 subsection (b) of said Section 992 to be treated as a DISC is effective,  
687 but excluding companies, other than any company which so qualifies  
688 as, and so elects to be treated as, a DISC, which elect not to be subject  
689 to such tax under any provision of said Internal Revenue Code other  
690 than said subsection (b) of Section 992;] (C) companies subject to gross  
691 earnings taxes under chapter 210; (D) companies all of whose  
692 properties in this state are operated by companies subject to gross  
693 earnings taxes under chapter 210; (E) cooperative housing  
694 corporations, as defined for federal income tax purposes; (F) any  
695 organization or association of two or more persons established and  
696 operated for the exclusive purpose of promoting the success or defeat  
697 of any candidate for public office or of any political party or question  
698 or constitutional amendment to be voted upon at any state or national  
699 election or for any other political purpose; (G) any company which is  
700 not owned or controlled, directly or indirectly, by any other company,  
701 the gross annual revenues of which in the most recently completed  
702 year did not exceed one hundred million dollars and which engaged in  
703 the research, design, manufacture, sale or installation of alternative  
704 energy systems or motor vehicles powered in whole or in part by

705 electricity, natural gas or solar energy including their parts and  
706 components, provided at least seventy-five per cent of the gross annual  
707 revenues of such company are derived from such research, design,  
708 manufacture, sale or installation; (H) any company which engages in  
709 the research, design, manufacture or sale in Connecticut of aero-  
710 derived gas turbine systems in advanced industrial applications,  
711 which applications are developed after October 1, 1992, which are  
712 limited to simple-cycle systems, humid air, steam or water injection,  
713 recuperation or intercooling technologies, including their parts and  
714 components, to the extent that such company's net income is directly  
715 attributable to such purposes; (I) any non-United States corporation,  
716 which shall be any foreign corporation, as defined in Section 7701(a)(5)  
717 of the Internal Revenue Code, whose sole activity in this state during  
718 the income year consists of the trading in stocks, securities or  
719 commodities for such corporation's own account, as defined in Section  
720 864(b)(2)(A)(ii) of said Internal Revenue Code; and (J) for income years  
721 commencing on or after January 1, 2001, S corporations.

722 Sec. 559. Subsection (b) of section 12-214 of the general statutes is  
723 repealed and the following is substituted in lieu thereof (*Effective July*  
724 *1, 2009, and applicable to income years commencing on or after January 1,*  
725 *2009*):

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

736 (2) With respect to income years commencing on or after January 1,  
737 1992, and prior to January 1, 1993, any company subject to the tax

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

746 (3) With respect to income years commencing on or after January 1,  
747 2003, and prior to January 1, 2004, any company subject to the tax  
748 imposed in accordance with subsection (a) of this section shall pay, for  
749 each such income year, an additional tax in an amount equal to twenty  
750 per cent of the tax calculated under said subsection (a) for such income  
751 year, without reduction of the tax so calculated by the amount of any  
752 credit against such tax. The additional amount of tax determined  
753 under this subsection for any income year shall constitute a part of the  
754 tax imposed by the provisions of said subsection (a) and shall become  
755 due and be paid, collected and enforced as provided in this chapter.

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

770 (5) With respect to income years commencing on or after January 1,

771 2006, and prior to January 1, 2007, any company subject to the tax  
772 imposed in accordance with subsection (a) of this section shall pay,  
773 except when the tax so calculated is equal to two hundred fifty dollars,  
774 for each such income year, an additional tax in an amount equal to  
775 twenty per cent of the tax calculated under said subsection (a) for such  
776 income year, without reduction of the tax so calculated by the amount  
777 of any credit against such tax. The additional amount of tax  
778 determined under this subsection for any income year shall constitute  
779 a part of the tax imposed by the provisions of said subsection (a) and  
780 shall become due and be paid, collected and enforced as provided in  
781 this chapter.

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

794 Sec. 560. Subdivision (1) of subsection (a) of section 12-217 of the  
795 general statutes is repealed and the following is substituted in lieu  
796 thereof (*Effective July 1, 2009, and applicable to income years commencing*  
797 *on or after January 1, 2009*):

798 (a) (1) In arriving at net income as defined in section 12-213, whether  
799 or not the taxpayer is taxable under the federal corporation net income  
800 tax, there shall be deducted from gross income, (A) all items deductible  
801 under the Internal Revenue Code effective and in force on the last day  
802 of the income year except (i) any taxes imposed under the provisions  
803 of this chapter which are paid or accrued in the income year and in the

804 income year commencing January 1, 1989, and thereafter, any taxes in  
805 any state of the United States or any political subdivision of such state,  
806 or the District of Columbia, imposed on or measured by the income or  
807 profits of a corporation which are paid or accrued in the income year,  
808 [and] (ii) deductions for depreciation, which shall be allowed as  
809 provided in subsection (b) of this section, and (iii) deductions for  
810 domestic production, as provided in Section 199 of the Internal  
811 Revenue Code, and (B) additionally, in the case of a regulated  
812 investment company, the sum of (i) the exempt-interest dividends, as  
813 defined in the Internal Revenue Code, and (ii) expenses, bond  
814 premium, and interest related to tax-exempt income that are  
815 disallowed as deductions under the Internal Revenue Code, and (C) in  
816 the case of a taxpayer maintaining an international banking facility as  
817 defined in the laws of the United States or the regulations of the Board  
818 of Governors of the Federal Reserve System, as either may be amended  
819 from time to time, the gross income attributable to the international  
820 banking facility, provided, no expense or loss attributable to the  
821 international banking facility shall be a deduction under any provision  
822 of this section, and (D) additionally, in the case of all taxpayers, all  
823 dividends as defined in the Internal Revenue Code effective and in  
824 force on the last day of the income year not otherwise deducted from  
825 gross income, [including dividends received from a DISC or former  
826 DISC as defined in Section 992 of the Internal Revenue Code and  
827 dividends deemed to have been distributed by a DISC or former DISC  
828 as provided in Section 995 of said Internal Revenue Code,] other than  
829 thirty per cent of dividends received from a domestic corporation in  
830 which the taxpayer owns less than twenty per cent of the total voting  
831 power and value of the stock of such corporation, and (E) additionally,  
832 in the case of all taxpayers, the value of any capital gain realized from  
833 the sale of any land, or interest in land, to the state, any political  
834 subdivision of the state, or to any nonprofit land conservation  
835 organization where such land is to be permanently preserved as  
836 protected open space or to a water company, as defined in section 25-  
837 32a, where such land is to be permanently preserved as protected open  
838 space or as Class I or Class II water company land.

839 Sec. 561. Section 12-217zz of the general statutes is repealed and the  
840 following is substituted in lieu thereof (*Effective July 1, 2009, and*  
841 *applicable to income years commencing on or after January 1, 2009*):

842 Notwithstanding any other provision of law, the amount of tax  
843 credit or credits otherwise allowable against the tax imposed under  
844 this chapter (1) for any income year commencing prior to January 1,  
845 2009, shall not exceed seventy per cent of the amount of tax due from  
846 such taxpayer under this chapter with respect to such income year of  
847 the taxpayer prior to the application of such credit or credits, (2) for  
848 any income year commencing on or after January 1, 2009, but prior to  
849 January 1, 2010, shall not exceed sixty-five per cent of the amount of  
850 tax due from such taxpayer under this chapter with respect to such  
851 income year of the taxpayer prior to the application of such credit or  
852 credits, and (3) for any income year commencing on or after January 1,  
853 2010, shall not exceed fifty per cent of the amount of tax due from such  
854 taxpayer under this chapter with respect to such income year of the  
855 taxpayer prior to the application of such credit or credits.

856 Sec. 562. Subsection (c) of section 12-218 of the general statutes is  
857 repealed and the following is substituted in lieu thereof (*Effective July*  
858 *1, 2009, and applicable to income years commencing on or after January 1,*  
859 *2009*):

860 (c) Except as otherwise provided in subsection (k) or (l) of this  
861 section, the net income of the taxpayer when derived from the  
862 manufacture, sale or use of tangible personal or real property, shall be  
863 apportioned within and without the state by means of an  
864 apportionment fraction, to be computed as the sum of the property  
865 factor, the payroll factor and twice the receipts factor, divided by four.  
866 (1) The first of these fractions, the property factor, shall represent that  
867 part of the average monthly net book value of the total tangible  
868 property held and owned by the taxpayer during the income year  
869 which is held within the state, without deduction on account of any  
870 encumbrance thereon, and the value of tangible property rented to the  
871 taxpayer computed by multiplying the gross rents payable during the

872 income year or period by eight. For the purpose of this section, gross  
873 rents shall be the actual sum of money or other consideration payable,  
874 directly or indirectly, by the taxpayer or for its benefit for the use or  
875 possession of the property, excluding royalties, but including interest,  
876 taxes, insurance, repairs or any other amount required to be paid by  
877 the terms of a lease or other arrangement and a proportionate part of  
878 the cost of any improvement to the real property made by or on behalf  
879 of the taxpayer which reverts to the owner or lessor upon termination  
880 of a lease or other arrangement, based on the unexpired term of the  
881 lease commencing with the date the improvement is completed,  
882 provided, where a building is erected on leased land by or on behalf of  
883 the taxpayer, the value of the land is determined by multiplying the  
884 gross rent by eight, and the value of the building is determined in the  
885 same manner as if owned by the taxpayer. (2) The second fraction, the  
886 payroll factor, shall represent the part of the total wages, salaries and  
887 other compensation to employees paid by the taxpayer during the  
888 income year which was paid in this state, excluding any such wages,  
889 salaries or other compensation attributable to the production of gross  
890 income of an international banking facility as defined in section 12-217.  
891 Compensation is paid in this state if (A) the individual's service is  
892 performed entirely within the state; or (B) the individual's service is  
893 performed both within and without the state, but the service  
894 performed without the state is incidental to the individual's service  
895 within the state; or (C) some of the service is performed in the state  
896 and (i) the base of operations or, if there is no base of operations, the  
897 place from which the service is directed or controlled is in the state, or  
898 (ii) the base of operations or the place from which the service is  
899 directed or controlled is not in any state in which some part of the  
900 service is performed, but the individual's residence is in this state. (3)  
901 The third fraction, the receipts factor, shall represent the part of the  
902 taxpayer's gross receipts from sales or other sources during the income  
903 year, computed according to the method of accounting used in the  
904 computation of its entire net income, which is assignable to the state,  
905 and excluding any gross receipts attributable to an international  
906 banking facility as defined in section 12-217, but including receipts

907 from sales of tangible property if the property is delivered or shipped  
908 to a purchaser within this state, [other than a company which qualifies  
909 as a Domestic International Sales Corporation (DISC) as defined in  
910 Section 992 of the Internal Revenue Code of 1986, or any subsequent  
911 corresponding internal revenue code of the United States, as from time  
912 to time amended, and as to which a valid election under Subsection (b)  
913 of said Section 992 to be treated as a DISC is effective, regardless of the  
914 f.o.b. point or other conditions of the sale,] receipts from services  
915 performed within the state, rentals and royalties from properties  
916 situated within the state, royalties from the use of patents or  
917 copyrights within the state, interest managed or controlled within the  
918 state, net gains from the sale or other disposition of intangible assets  
919 managed or controlled within the state, net gains from the sale or other  
920 disposition of tangible assets situated within the state and all other  
921 receipts earned within the state.

922 Sec. 563. Subsection (b) of section 12-219 of the general statutes is  
923 repealed and the following is substituted in lieu thereof (*Effective July*  
924 *1, 2009, and applicable to income years commencing on or after January 1,*  
925 *2009*):

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

937 (2) With respect to income years commencing on or after January 1,  
938 1992, and prior to January 1, 1993, the additional tax imposed on any  
939 company and calculated in accordance with subsection (a) of this

940 section shall, for each such income year, except when the tax so  
941 calculated is equal to two hundred fifty dollars, be increased by adding  
942 thereto an amount equal to ten per cent of the additional tax so  
943 calculated for such income year, without reduction of the tax so  
944 calculated by the amount of any credit against such tax. The increased  
945 amount of tax payable by any company under this section, as  
946 determined in accordance with this subsection, shall become due and  
947 be paid, collected and enforced as provided in this chapter.

948 (3) With respect to income years commencing on or after January 1,  
949 2003, and prior to January 1, 2004, the additional tax imposed on any  
950 company and calculated in accordance with subsection (a) of this  
951 section shall, for each such income year, be increased by adding  
952 thereto an amount equal to twenty per cent of the additional tax so  
953 calculated for such income year, without reduction of the tax so  
954 calculated by the amount of any credit against such tax. The increased  
955 amount of tax payable by any company under this section, as  
956 determined in accordance with this subsection, shall become due and  
957 be paid, collected and enforced as provided in this chapter.

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

971 (5) With respect to income years commencing on or after January 1,  
972 2006, and prior to January 1, 2007, the additional tax imposed on any

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

982 (6) With respect to income years commencing on or after January 1,  
983 2009, and prior to January 1, 2012, the additional tax imposed on any  
984 company and calculated in accordance with subsection (a) of this  
985 section shall, for each such income year, except when the tax so  
986 calculated is equal to two hundred fifty dollars, be increased by adding  
987 thereto an amount equal to thirty per cent of the additional tax so  
988 calculated for such income year, without reduction of the tax so  
989 calculated by the amount of any credit against such tax. The increased  
990 amount of tax payable by any company under this section, as  
991 determined in accordance with this subsection, shall become due and  
992 be paid, collected and enforced as provided in this chapter.

993 Sec. 564. Section 12-296 of the general statutes is repealed and the  
994 following is substituted in lieu thereof (*Effective January 1, 2010, and*  
995 *applicable to sales occurring on or after January 1, 2010*):

996 A tax is imposed on all cigarettes held in this state by any person for  
997 sale, said tax to be at the rate of one hundred twenty-five mills for each  
998 cigarette and the payment thereof shall be for the account of the  
999 purchaser or consumer of such cigarettes and shall be evidenced by the  
1000 affixing of stamps to the packages containing the cigarettes as  
1001 provided in this chapter.

1002 Sec. 565. Section 12-316 of the general statutes is repealed and the  
1003 following is substituted in lieu thereof (*Effective January 1, 2010, and*  
1004 *applicable to sales occurring on or after January 1, 2010*):

1005 A tax is hereby imposed at the rate of one hundred twenty-five mills  
1006 for each cigarette upon the storage or use within this state of any  
1007 unstamped cigarettes in the possession of any person other than a  
1008 licensed distributor or dealer, or a carrier for transit from without this  
1009 state to a licensed distributor or dealer within this state. Any person,  
1010 including distributors, dealers, carriers, warehousemen and  
1011 consumers, last having possession of unstamped cigarettes in this state  
1012 shall be liable for the tax on such cigarettes if such cigarettes are  
1013 unaccounted for in transit, storage or otherwise, and in such event a  
1014 presumption shall exist for the purpose of taxation that such cigarettes  
1015 were used and consumed in Connecticut.

1016 Sec. 566. (*Effective January 1, 2010*) (a) An excise tax is hereby  
1017 imposed upon each distributor and each dealer, as each are defined in  
1018 section 12-285 of the general statutes and licensed pursuant to chapter  
1019 214 of the general statutes, in the amount of twenty-five mills per  
1020 cigarette, as defined in said section 12-285, in such distributor's or such  
1021 dealer's inventory as of the close of business on December 31, 2009, or,  
1022 if the business closes after eleven fifty-nine o'clock p.m. on such date,  
1023 at eleven fifty-nine o'clock p.m. on such date.

1024 (b) Each such licensed distributor or dealer shall, not later than  
1025 March 15, 2010, file with the Commissioner of Revenue Services, on  
1026 forms prescribed by said commissioner, a report that shows the  
1027 number of cigarettes in inventory as of the close of business on  
1028 December 31, 2009, or, if the business closes after eleven fifty-nine  
1029 o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such  
1030 date, upon which inventory the tax under subsection (a) of this section  
1031 shall be imposed. The tax shall be due and payable on the due date of  
1032 such report. If any distributor or dealer required to file a report  
1033 pursuant to this section fails to file such report on or before March 15,  
1034 2010, the commissioner shall make an estimate of the number of  
1035 cigarettes in such distributor's or dealer's inventory as of the close of  
1036 business on December 31, 2009, based upon any information that is in  
1037 the commissioner's possession or that may come into the  
1038 commissioner's possession. The provisions of chapter 214 of the

1039 general statutes pertaining to failure to file returns, examination of  
1040 returns by the commissioner, the issuance of deficiency assessments or  
1041 assessments where no return has been filed, the collection of tax, the  
1042 imposition of penalties and the accrual of interest shall apply to the  
1043 distributors and dealers required to pay the tax imposed under this  
1044 section. Failure of any distributor or dealer to file such report when  
1045 due shall be sufficient reason to revoke such distributor's or dealer's  
1046 license under the provisions of said chapter 214 and to revoke any  
1047 other state license or permit held by such distributor or dealer.

1048 Sec. 567. (NEW) (*Effective July 1, 2009, and applicable to estates of*  
1049 *decedents who die on or after January 1, 2009*) With respect to estates of  
1050 decedents who die on or after January 1, 2009, and on or before  
1051 December 31, 2011, any estate subject to the tax imposed in accordance  
1052 with section 12-391 of the general statutes shall pay an additional tax  
1053 in an amount equal to thirty per cent of the tax calculated under said  
1054 section 12-391 for such estate. The additional amount of tax  
1055 determined under this subsection shall constitute a part of the tax  
1056 imposed by the provisions of said section 12-391 and shall become due  
1057 and be paid, collected and enforced as provided in chapter 217 of the  
1058 general statutes.

1059 Sec. 568. Section 12-407 of the general statutes is repealed and the  
1060 following is substituted in lieu thereof (*Effective July 1, 2010, and*  
1061 *applicable to sales occurring on and after July 1, 2010*):

1062 (a) Whenever used in this chapter:

1063 (1) "Person" means and includes any individual, firm,  
1064 copartnership, joint venture, association, association of persons  
1065 however formed, social club, fraternal organization, corporation,  
1066 limited liability company, foreign municipal electric utility as defined  
1067 in section 12-59, estate, trust, fiduciary, receiver, trustee, syndicate, the  
1068 United States, this state or any political subdivision thereof or any  
1069 group or combination acting as a unit, and any other individual or  
1070 officer acting under the authority of any court in this state.

1071 (2) "Sale" and "selling" mean and include:

1072 (A) Any transfer of title, exchange or barter, conditional or  
1073 otherwise, in any manner or by any means whatsoever, of tangible  
1074 personal property for a consideration;

1075 (B) Any withdrawal, except a withdrawal pursuant to a transaction  
1076 in foreign or interstate commerce, of tangible personal property from  
1077 the place where it is located for delivery to a point in this state for the  
1078 purpose of the transfer of title, exchange or barter, conditional or  
1079 otherwise, in any manner or by any means whatsoever, of the property  
1080 for a consideration;

1081 (C) The producing, fabricating, processing, printing or imprinting of  
1082 tangible personal property for a consideration for consumers who  
1083 furnish either directly or indirectly the materials used in the  
1084 producing, fabricating, processing, printing or imprinting, including,  
1085 but not limited to, sign construction, photofinishing, duplicating and  
1086 photocopying;

1087 (D) The furnishing and distributing of tangible personal property  
1088 for a consideration by social clubs and fraternal organizations to their  
1089 members or others;

1090 (E) The furnishing, preparing, or serving for a consideration of food,  
1091 meals or drinks;

1092 (F) A transaction whereby the possession of property is transferred  
1093 but the seller retains the title as security for the payment of the price;

1094 (G) A transfer for a consideration of the title of tangible personal  
1095 property which has been produced, fabricated or printed to the special  
1096 order of the customer, or of any publication, including, but not limited  
1097 to, sign construction, photofinishing, duplicating and photocopying;

1098 (H) A transfer for a consideration of the occupancy of any room or  
1099 rooms in a hotel or lodging house for a period of thirty consecutive  
1100 calendar days or less;

1101 (I) The rendering of certain services, as defined in subdivision [(37)]  
1102 (34) of this subsection, for a consideration, exclusive of such services  
1103 rendered by an employee for the employer;

1104 (J) The leasing or rental of tangible personal property of any kind  
1105 whatsoever, including, but not limited to, motor vehicles, linen or  
1106 towels, machinery or apparatus, office equipment and data processing  
1107 equipment; [ provided for purposes of this subdivision and the  
1108 application of sales and use tax to contracts of lease or rental of  
1109 tangible personal property, the leasing or rental of any motion picture  
1110 film by the owner or operator of a motion picture theater for purposes  
1111 of display at such theater shall not constitute a sale within the meaning  
1112 of this subsection;]

1113 (K) The rendering of telecommunications service, as defined in  
1114 subdivision (26) of this subsection, for a consideration on or after  
1115 January 1, 1990, exclusive of any such service rendered by an employee  
1116 for the employer of such employee, subject to the provisions related to  
1117 telecommunications service in accordance with section 12-407a;

1118 (L) (i) The rendering of community antenna television service, as  
1119 defined in subdivision (27) of this subsection, for a consideration on or  
1120 after January 1, 1990, exclusive of any such service rendered by an  
1121 employee for the employer of such employee. For purposes of this  
1122 chapter, "community antenna television service" includes service  
1123 provided by a holder of a certificate of cable franchise authority  
1124 pursuant to section 16-331p, and service provided by a community  
1125 antenna television company issued a certificate of video franchise  
1126 authority pursuant to section 16-331e for any service area in which it  
1127 was not certified to provide community antenna television service  
1128 pursuant to section 16-331 on or before October 1, 2007;

1129 (ii) The rendering of certified competitive video service, as defined  
1130 in subdivision [(38)] (35) of this subsection, for consideration on or  
1131 after October 1, 2007, exclusive of any such service rendered by an  
1132 employee for the employer of such employee;

1133 (M) The transfer for consideration of space or the right to use any  
1134 space for the purpose of storage or mooring of any noncommercial  
1135 vessel, exclusive of dry or wet storage or mooring of such vessel  
1136 during the period commencing on the first day of November in any  
1137 year to and including the thirtieth day of April of the next succeeding  
1138 year;

1139 (N) The sale for consideration of naming rights to any place of  
1140 amusement, entertainment or recreation within the meaning of  
1141 subdivision (3) of section 12-540;

1142 (O) The transfer for consideration of a prepaid telephone calling  
1143 service, as defined in subdivision [(34)] (31) of this subsection, and the  
1144 recharge of a prepaid telephone calling service, provided, if the sale or  
1145 recharge of a prepaid telephone calling service does not take place at  
1146 the retailer's place of business and an item is shipped by the retailer to  
1147 the customer, the sale or recharge shall be deemed to take place at the  
1148 customer's shipping address, but, if such sale or recharge does not take  
1149 place at the retailer's place of business and no item is shipped by the  
1150 retailer to the customer, the sale or recharge shall be deemed to take  
1151 place at the customer's billing address or the location associated with  
1152 the customer's mobile telephone number; and

1153 (P) The furnishing by any person, for a consideration, of space for  
1154 storage of tangible personal property when such person is engaged in  
1155 the business of furnishing such space, but "sale" and "selling" do not  
1156 mean or include the furnishing of space which is used by a person for  
1157 residential purposes. As used in this subparagraph, "space for storage"  
1158 means secure areas, such as rooms, units, compartments or containers,  
1159 whether accessible from outside or from within a building, that are  
1160 designated for the use of a customer, where the customer can store and  
1161 retrieve property, including self-storage units, mini-storage units and  
1162 areas by any other name to which the customer has either unlimited  
1163 free access or free access within reasonable business hours or upon  
1164 reasonable notice to the service provider to add or remove property,  
1165 but does not mean the rental of an entire building, such as a

1166 warehouse. For purposes of this subparagraph, furnishing space for  
1167 storage shall not include general warehousing and storage, where the  
1168 warehouse typically handles, stores and retrieves a customer's  
1169 property using the warehouse's staff and equipment and does not  
1170 allow the customer free access to the storage space and shall not  
1171 include accepting specific items of property for storage, such as  
1172 clothing at a dry cleaning establishment or golf bags at a golf club.

1173 (3) (A) "Retail sale" or "sale at retail" means and includes a sale for  
1174 any purpose other than resale in the regular course of business of  
1175 tangible personal property or a transfer for a consideration of the  
1176 occupancy of any room or rooms in a hotel or lodging house for a  
1177 period of thirty consecutive calendar days or less, or the rendering of  
1178 any service described in subdivision (2) of this subsection. The delivery  
1179 in this state of tangible personal property by an owner or former  
1180 owner thereof or by a factor, if the delivery is to a consumer pursuant  
1181 to a retail sale made by a retailer not engaged in business in this state,  
1182 is a retail sale in this state by the person making the delivery. Such  
1183 person shall include the retail selling price of the property in such  
1184 person's gross receipts.

1185 (B) "Retail sale" or "sale at retail" does not include any sale of any  
1186 tangible personal property, where, no later than one hundred twenty  
1187 days after the original sale, the original purchaser sells or becomes  
1188 contractually obligated to sell such property to a retailer who is  
1189 contractually obligated to lease such property back to such original  
1190 purchaser in a lease that is taxable under this chapter or the sale of  
1191 such property by the original purchaser to the retailer who is  
1192 contractually obligated to lease such property back to such original  
1193 purchaser in a lease that is taxable under this chapter. If the original  
1194 purchaser has paid sales or use tax on the original sale of such  
1195 property to the original purchaser, such original purchaser may (i)  
1196 claim a refund of such tax under the provisions of section 12-425, upon  
1197 presentation of proof satisfactory to the commissioner that the mutual  
1198 contractual obligations described in this subparagraph were  
1199 undertaken no later than one hundred twenty days after the original

1200 sale and that such tax was paid to the original retailer on the original  
1201 sale and was remitted to the commissioner by such original retailer or  
1202 by such original purchaser, or (ii) issue at the time of such original sale  
1203 or no later than one hundred twenty days thereafter a certificate, in the  
1204 form prescribed by the commissioner, to the original retailer certifying  
1205 that the mutual contractual obligations described in this subparagraph  
1206 have been undertaken. If such certificate is issued to the original  
1207 retailer at the time of the original sale, no tax on the original sale shall  
1208 be collected by the original retailer from the original purchaser. If the  
1209 certificate is issued after the time of the original sale but no later than  
1210 one hundred twenty days thereafter, the original retailer shall refund  
1211 to the original purchaser the tax collected on the original sale and, if  
1212 the original retailer has previously remitted the tax to the  
1213 commissioner, the original retailer may either treat the amount so  
1214 refunded as a credit against the tax due on the return next filed under  
1215 this chapter, or claim a refund under section 12-425. If such certificate  
1216 is issued no later than one hundred twenty days after the time of the  
1217 original sale but the tangible personal property originally purchased is  
1218 not, in fact, subsequently leased by the original purchaser, such  
1219 original purchaser shall be liable for and be required to pay the tax due  
1220 on the original sale.

1221 (4) "Storage" includes any keeping or retention in this state for any  
1222 purpose except sale in the regular course of business or subsequent use  
1223 solely outside this state of tangible personal property purchased from  
1224 a retailer.

1225 (5) "Use" includes the exercise of any right or power over tangible  
1226 personal property incident to the ownership of that property, except  
1227 that it does not include the sale of that property in the regular course  
1228 of business.

1229 (6) "Storage" and "use" do not include (A) keeping, retaining or  
1230 exercising any right or power over tangible personal property shipped  
1231 or brought into this state for the purpose of subsequently transporting  
1232 it outside the state for use thereafter solely outside the state, or for the

1233 purpose of being processed, fabricated or manufactured into, attached  
1234 to or incorporated into, other tangible personal property to be  
1235 transported outside the state and thereafter used solely outside the  
1236 state, or (B) keeping, retaining or exercising any right or power over  
1237 tangible personal property acquired by the customer of a commercial  
1238 printer while such property is located at the premises of the  
1239 commercial printer in this state pursuant to a contract with such  
1240 printer for printing and distribution of printed material if the  
1241 commercial printer could have acquired such property without  
1242 application of tax under this chapter.

1243 (7) "Purchase" and "purchasing" means and includes: (A) Any  
1244 transfer, exchange or barter, conditional or otherwise, in any manner  
1245 or by any means whatsoever, of tangible personal property or of the  
1246 occupancy of any room or rooms in a hotel or lodging house for a  
1247 period of thirty consecutive calendar days or less for a consideration;  
1248 (B) a transaction whereby the possession of property is transferred but  
1249 the seller retains the title as security for the payment of the price; (C) a  
1250 transfer for a consideration of tangible personal property which has  
1251 been produced, fabricated or printed to the special order of the  
1252 customer, or of any publication; (D) when performed outside this state  
1253 or when the customer gives a resale certificate pursuant to section 12-  
1254 410, the producing, fabricating, processing, printing or imprinting of  
1255 tangible personal property for a consideration for consumers who  
1256 furnish either directly or indirectly the materials used in the  
1257 producing, fabricating, processing, printing or imprinting; (E) the  
1258 acceptance or receipt of any service described in any of the  
1259 subparagraphs of subdivision (2) of this subsection; (F) any leasing or  
1260 rental of tangible personal property. Wherever in this chapter  
1261 reference is made to the purchase or purchasing of tangible personal  
1262 property, it shall be construed to include purchases as described in this  
1263 subsection.

1264 (8) (A) "Sales price" means the total amount for which tangible  
1265 personal property is sold by a retailer, the total amount of rent for  
1266 which occupancy of a room is transferred by an operator, the total

1267 amount for which any service described in subdivision (2) of this  
1268 subsection is rendered by a retailer or the total amount of payment or  
1269 periodic payments for which tangible personal property is leased by a  
1270 retailer, valued in money, whether paid in money or otherwise, which  
1271 amount is due and owing to the retailer or operator and, subject to the  
1272 provisions of subdivision (1) of section 12-408, whether or not actually  
1273 received by the retailer or operator, without any deduction on account  
1274 of any of the following: (i) The cost of the property sold; (ii) the cost of  
1275 materials used, labor or service cost, interest charged, losses or any  
1276 other expenses; (iii) for any sale occurring on or after July 1, 1993, any  
1277 charges by the retailer to the purchaser for shipping or delivery,  
1278 notwithstanding whether such charges are separately stated in a  
1279 written contract, or on a bill or invoice rendered to such purchaser or  
1280 whether such shipping or delivery is provided by the retailer or a third  
1281 party. The provisions of subparagraph (A) (iii) of this subdivision shall  
1282 not apply to any item exempt from taxation pursuant to section 12-412,  
1283 as amended by this act. Such total amount includes any services that  
1284 are a part of the sale; except as otherwise provided in subparagraph  
1285 (B)(v) or (B)(vi) of this subdivision, any amount for which credit is  
1286 given to the purchaser by the retailer, and all compensation and all  
1287 employment-related expenses, whether or not separately stated, paid  
1288 to or on behalf of employees of a retailer of any service described in  
1289 subdivision (2) of this subsection.

1290 (B) "Sales price" does not include any of the following: (i) Cash  
1291 discounts allowed and taken on sales; (ii) any portion of the amount  
1292 charged for property returned by purchasers, which upon rescission of  
1293 the contract of sale is refunded either in cash or credit, provided the  
1294 property is returned within ninety days from the date of purchase; (iii)  
1295 the amount of any tax, not including any manufacturers' or importers'  
1296 excise tax, imposed by the United States upon or with respect to retail  
1297 sales whether imposed upon the retailer or the purchaser; (iv) the  
1298 amount charged for labor rendered in installing or applying the  
1299 property sold, provided such charge is separately stated and exclusive  
1300 of such charge for any service rendered within the purview of

1301 subparagraph (I) of subdivision [(37)] (34) of this subsection; (v) unless  
1302 the provisions of subdivision (4) of section 12-430 [or of section 12-  
1303 430a] are applicable, any amount for which credit is given to the  
1304 purchaser by the retailer, provided such credit is given solely for  
1305 property of the same kind accepted in part payment by the retailer and  
1306 intended by the retailer to be resold; (vi) the full face value of any  
1307 coupon used by a purchaser to reduce the price paid to a retailer for an  
1308 item of tangible personal property, whether or not the retailer will be  
1309 reimbursed for such coupon, in whole or in part, by the manufacturer  
1310 of the item of tangible personal property or by a third party; (vii) the  
1311 amount charged for separately stated compensation, fringe benefits,  
1312 workers' compensation and payroll taxes or assessments paid to or on  
1313 behalf of employees of a retailer who has contracted to manage a  
1314 service recipient's property or business premises and renders  
1315 management services described in subparagraph (I) or (J) of  
1316 subdivision [(37)] (34) of this subsection, provided, the employees  
1317 perform such services solely for the service recipient at its property or  
1318 business premises and "sales price" shall include the separately stated  
1319 compensation, fringe benefits, workers' compensation and payroll  
1320 taxes or assessments paid to or on behalf of any employee of the  
1321 retailer who is an officer, director or owner of more than five per cent  
1322 of the outstanding capital stock of the retailer. Determination whether  
1323 an employee performs services solely for a service recipient at its  
1324 property or business premises for purposes of this subdivision shall be  
1325 made by reference to such employee's activities during the time period  
1326 beginning on the later of the commencement of the management  
1327 contract, the date of the employee's first employment by the retailer or  
1328 the date which is six months immediately preceding the date of such  
1329 determination; [(viii) the amount charged for separately stated  
1330 compensation, fringe benefits, workers' compensation and payroll  
1331 taxes or assessments paid to or on behalf of (I) a leased employee, or  
1332 (II) a worksite employee by a professional employer organization  
1333 pursuant to a professional employer agreement. For purposes of this  
1334 subparagraph, an employee shall be treated as a leased employee if the  
1335 employee is provided to the client at the commencement of an

1336 agreement with an employee leasing organization under which at least  
1337 seventy-five per cent of the employees provided to the client at the  
1338 commencement of such initial agreement qualify as leased employees  
1339 pursuant to Section 414(n) of the Internal Revenue Code of 1986, or  
1340 any subsequent corresponding internal revenue code of the United  
1341 States, as from time to time amended, or the employee is added to the  
1342 client's workforce by the employee leasing organization subsequent to  
1343 the commencement of such initial agreement and qualifies as a leased  
1344 employee pursuant to Section 414(n) of said Internal Revenue Code of  
1345 1986 without regard to subparagraph (B) of paragraph (2) thereof. A  
1346 leased employee, or a worksite employee subject to a professional  
1347 employer agreement, shall not include any employee who is hired by a  
1348 temporary help service and assigned to support or supplement the  
1349 workforce of a temporary help service's client; (ix)] and (viii) any  
1350 amount received by a retailer from a purchaser as the battery deposit  
1351 that is required to be paid under subsection (a) of section 22a-245h; the  
1352 refund value of a beverage container that is required to be paid under  
1353 subsection (a) of section 22a-244; or a deposit that is required by law to  
1354 be paid by the purchaser to the retailer and that is required by law to  
1355 be refunded to the purchaser by the retailer when the same or similar  
1356 tangible personal property is delivered as required by law to the  
1357 retailer by the purchaser, if such amount is separately stated on the bill  
1358 or invoice rendered by the retailer to the purchaser. [; and (x) the  
1359 amount charged for separately stated compensation, fringe benefits,  
1360 workers' compensation and payroll taxes or assessments paid to a  
1361 media payroll services company, as defined in this subsection.]

1362 (9) (A) "Gross receipts" means the total amount of the sales price  
1363 from retail sales of tangible personal property by a retailer, the total  
1364 amount of the rent from transfers of occupancy of rooms by an  
1365 operator, the total amount of the sales price from retail sales of any  
1366 service described in subdivision (2) of this subsection by a retailer of  
1367 services, or the total amount of payment or periodic payments from  
1368 leases or rentals of tangible personal property by a retailer, valued in  
1369 money, whether received in money or otherwise, which amount is due

1370 and owing to the retailer or operator and, subject to the provisions of  
1371 subdivision (1) of section 12-408, whether or not actually received by  
1372 the retailer or operator, without any deduction on account of any of  
1373 the following: (i) The cost of the property sold; however, in accordance  
1374 with such regulations as the Commissioner of Revenue Services may  
1375 prescribe, a deduction may be taken if the retailer has purchased  
1376 property for some other purpose than resale, has reimbursed the  
1377 retailer's vendor for tax which the vendor is required to pay to the  
1378 state or has paid the use tax with respect to the property, and has  
1379 resold the property prior to making any use of the property other than  
1380 retention, demonstration or display while holding it for sale in the  
1381 regular course of business. If such a deduction is taken by the retailer,  
1382 no refund or credit will be allowed to the retailer's vendor with respect  
1383 to the sale of the property; (ii) the cost of the materials used, labor or  
1384 service cost, interest paid, losses or any other expense; (iii) for any sale  
1385 occurring on or after July 1, 1993, except for any item exempt from  
1386 taxation pursuant to section 12-412, as amended by this act, any  
1387 charges by the retailer to the purchaser for shipping or delivery,  
1388 notwithstanding whether such charges are separately stated in the  
1389 written contract, or on a bill or invoice rendered to such purchaser or  
1390 whether such shipping or delivery is provided by the retailer or a third  
1391 party. The total amount of the sales price includes any services that are  
1392 a part of the sale; all receipts, cash, credits and property of any kind;  
1393 except as otherwise provided in subparagraph (B)(v) or (B)(vi) of this  
1394 subdivision, any amount for which credit is allowed by the retailer to  
1395 the purchaser; and all compensation and all employment-related  
1396 expenses, whether or not separately stated, paid to or on behalf of  
1397 employees of a retailer of any service described in subdivision (2) of  
1398 this subsection.

1399 (B) "Gross receipts" do not include any of the following: (i) Cash  
1400 discounts allowed and taken on sales; (ii) any portion of the sales price  
1401 of property returned by purchasers, which upon rescission of the  
1402 contract of sale is refunded either in cash or credit, provided the  
1403 property is returned within ninety days from the date of sale; (iii) the

1404 amount of any tax, not including any manufacturers' or importers'  
1405 excise tax, imposed by the United States upon or with respect to retail  
1406 sales whether imposed upon the retailer or the purchaser; (iv) the  
1407 amount charged for labor rendered in installing or applying the  
1408 property sold, provided such charge is separately stated and exclusive  
1409 of such charge for any service rendered within the purview of  
1410 subparagraph (I) of subdivision [(37)] (34) of this subsection; (v) unless  
1411 the provisions of subdivision (4) of section 12-430 [or of section 12-  
1412 430a] are applicable, any amount for which credit is given to the  
1413 purchaser by the retailer, provided such credit is given solely for  
1414 property of the same kind accepted in part payment by the retailer and  
1415 intended by the retailer to be resold; (vi) the full face value of any  
1416 coupon used by a purchaser to reduce the price paid to the retailer for  
1417 an item of tangible personal property, whether or not the retailer will  
1418 be reimbursed for such coupon, in whole or in part, by the  
1419 manufacturer of the item of tangible personal property or by a third  
1420 party; (vii) the amount charged for separately stated compensation,  
1421 fringe benefits, workers' compensation and payroll taxes or  
1422 assessments paid to or on behalf of employees of a retailer who has  
1423 contracted to manage a service recipient's property or business  
1424 premises and renders management services described in subparagraph  
1425 (I) or (J) of subdivision [(37)] (34) of this subsection, provided the  
1426 employees perform such services solely for the service recipient at its  
1427 property or business premises and "gross receipts" shall include the  
1428 separately stated compensation, fringe benefits, workers'  
1429 compensation and payroll taxes or assessments paid to or on behalf of  
1430 any employee of the retailer who is an officer, director or owner of  
1431 more than five per cent of the outstanding capital stock of the retailer.  
1432 Determination whether an employee performs services solely for a  
1433 service recipient at its property or business premises for purposes of  
1434 this subdivision shall be made by reference to such employee's  
1435 activities during the time period beginning on the later of the  
1436 commencement of the management contract, the date of the  
1437 employee's first employment by the retailer or the date which is six  
1438 months immediately preceding the date of such determination; [(viii)

1439 the amount charged for separately stated compensation, fringe  
1440 benefits, workers' compensation and payroll taxes or assessments paid  
1441 to or on behalf of (I) a leased employee, or (II) a worksite employee by  
1442 a professional employer organization pursuant to a professional  
1443 employer agreement. For purposes of this subparagraph, an employee  
1444 shall be treated as a leased employee if the employee is provided to the  
1445 client at the commencement of an agreement with an employee leasing  
1446 organization under which at least seventy-five per cent of the  
1447 employees provided to the client at the commencement of such initial  
1448 agreement qualify as leased employees pursuant to Section 414(n) of  
1449 the Internal Revenue Code of 1986, or any subsequent corresponding  
1450 internal revenue code of the United States, as from time to time  
1451 amended, or the employee is added to the client's workforce by the  
1452 employee leasing organization subsequent to the commencement of  
1453 such initial agreement and qualifies as a leased employee pursuant to  
1454 Section 414(n) of said Internal Revenue Code of 1986 without regard to  
1455 subparagraph (B) of paragraph (2) thereof. A leased employee, or a  
1456 worksite employee subject to a professional employer agreement, shall  
1457 not include any employee who is hired by a temporary help service  
1458 and assigned to support or supplement the workforce of a temporary  
1459 help service's client; (ix)] and (viii) the amount received by a retailer  
1460 from a purchaser as the battery deposit that is required to be paid  
1461 under subsection (a) of section 22a-256h; the refund value of a  
1462 beverage container that is required to be paid under subsection (a) of  
1463 section 22a-244 or a deposit that is required by law to be paid by the  
1464 purchaser to the retailer and that is required by law to be refunded to  
1465 the purchaser by the retailer when the same or similar tangible  
1466 personal property is delivered as required by law to the retailer by the  
1467 purchaser, if such amount is separately stated on the bill or invoice  
1468 rendered by the retailer to the purchaser. [; and (x) the amount charged  
1469 for separately stated compensation, fringe benefits, workers'  
1470 compensation and payroll taxes or assessments paid to a media payroll  
1471 services company, as defined in this subsection.]

1472 (10) "Business" includes any activity engaged in by any person or

1473 caused to be engaged in by any person with the object of gain, benefit  
1474 or advantage, either direct or indirect.

1475 (11) "Seller" includes every person engaged in the business of selling  
1476 tangible personal property or rendering any service described in any of  
1477 the subparagraphs of subdivision (2) of this subsection, the gross  
1478 receipts from the retail sale of which are required to be included in the  
1479 measure of the sales tax and every operator as defined in subdivision  
1480 (18) of this subsection.

1481 (12) "Retailer" includes: (A) Every person engaged in the business of  
1482 making sales at retail or in the business of making retail sales at  
1483 auction of tangible personal property owned by the person or others;  
1484 (B) every person engaged in the business of making sales for storage,  
1485 use or other consumption or in the business of making sales at auction  
1486 of tangible personal property owned by the person or others for  
1487 storage, use or other consumption; (C) every operator, as defined in  
1488 subdivision (18) of this subsection; (D) every seller rendering any  
1489 service described in subdivision (2) of this subsection; (E) every person  
1490 under whom any salesman, representative, peddler or canvasser  
1491 operates in this state, or from whom such salesman, representative,  
1492 peddler or canvasser obtains the tangible personal property that is  
1493 sold; (F) every person with whose assistance any seller is enabled to  
1494 solicit orders within this state; (G) every person making retail sales  
1495 from outside this state to a destination within this state and not  
1496 maintaining a place of business in this state who engages in regular or  
1497 systematic solicitation of sales of tangible personal property in this  
1498 state (i) by the display of advertisements on billboards or other  
1499 outdoor advertising in this state, (ii) by the distribution of catalogs,  
1500 periodicals, advertising flyers or other advertising by means of print,  
1501 radio or television media, or (iii) by mail, telegraphy, telephone,  
1502 computer data base, cable, optic, microwave or other communication  
1503 system, for the purpose of effecting retail sales of tangible personal  
1504 property, provided such person has made one hundred or more retail  
1505 sales from outside this state to destinations within this state during the  
1506 twelve-month period ended on the September thirtieth immediately

1507 preceding the monthly or quarterly period with respect to which such  
1508 person's liability for tax under this chapter is determined; (H) any  
1509 person owned or controlled, either directly or indirectly, by a retailer  
1510 engaged in business in this state which is the same as or similar to the  
1511 line of business in which such person so owned or controlled is  
1512 engaged; (I) any person owned or controlled, either directly or  
1513 indirectly, by the same interests that own or control, either directly or  
1514 indirectly, a retailer engaged in business in this state which is the same  
1515 as or similar to the line of business in which such person so owned or  
1516 controlled is engaged; (J) any assignee of a person engaged in the  
1517 business of leasing tangible personal property to others, where leased  
1518 property of such person which is subject to taxation under this chapter  
1519 is situated within this state and such assignee has a security interest, as  
1520 defined in subdivision (35) of subsection (b) of section 42a-1-201, in  
1521 such property; and (K) every person making retail sales of items of  
1522 tangible personal property from outside this state to a destination  
1523 within this state and not maintaining a place of business in this state  
1524 who repairs or services such items, under a warranty, in this state,  
1525 either directly or indirectly through an agent, independent contractor  
1526 or subsidiary.

1527 (13) "Tangible personal property" means personal property which  
1528 may be seen, weighed, measured, felt or touched or which is in any  
1529 other manner perceptible to the senses including canned or prewritten  
1530 computer software. Tangible personal property includes the  
1531 distribution, generation or transmission of electricity.

1532 (14) "In this state" or "in the state" means within the exterior limits of  
1533 the state of Connecticut and includes all territory within these limits  
1534 owned by or ceded to the United States of America.

1535 (15) (A) "Engaged in business in the state" means and includes but  
1536 shall not be limited to the following acts or methods of transacting  
1537 business: (i) Selling in this state, or any activity in this state in  
1538 connection with selling in this state, tangible personal property for use,  
1539 storage or consumption within the state; (ii) engaging in the transfer

1540 for a consideration of the occupancy of any room or rooms in a hotel or  
1541 lodging house for a period of thirty consecutive calendar days or less;  
1542 (iii) rendering in this state any service described in any of the  
1543 subparagraphs of subdivision (2) of this subsection; (iv) maintaining,  
1544 occupying or using, permanently or temporarily, directly or indirectly,  
1545 through a subsidiary or agent, by whatever name called, any office,  
1546 place of distribution, sales or sample room or place, warehouse or  
1547 storage point or other place of business or having any representative,  
1548 agent, salesman, canvasser or solicitor operating in this state for the  
1549 purpose of selling, delivering or taking orders; (v) notwithstanding the  
1550 fact that retail sales are made from outside this state to a destination  
1551 within this state and that a place of business is not maintained in this  
1552 state, engaging in regular or systematic solicitation of sales of tangible  
1553 personal property in this state by the display of advertisements on  
1554 billboards or other outdoor advertising in this state, by the distribution  
1555 of catalogs, periodicals, advertising flyers or other advertising by  
1556 means of print, radio or television media, or by mail, telegraphy,  
1557 telephone, computer data base, cable, optic, microwave or other  
1558 communication system, for the purpose of effecting retail sales of  
1559 tangible personal property, provided one hundred or more retail sales  
1560 from outside this state to destinations within this state are made  
1561 during the twelve-month period ended on the September thirtieth  
1562 immediately preceding the monthly or quarterly period with respect to  
1563 which liability for tax under this chapter is determined; (vi) being  
1564 owned or controlled, either directly or indirectly, by a retailer engaged  
1565 in business in this state which is the same as or similar to the line of  
1566 business in which the retailer so owned or controlled is engaged; (vii)  
1567 being owned or controlled, either directly or indirectly, by the same  
1568 interests that own or control, either directly or indirectly, a retailer  
1569 engaged in business in this state which is the same as or similar to the  
1570 line of business in which the retailer so owned or controlled is  
1571 engaged; (viii) being the assignee of a person engaged in the business  
1572 of leasing tangible personal property to others, where leased property  
1573 of such person is situated within this state and such assignee has a  
1574 security interest, as defined in subdivision (35) of subsection (b) of

1575 section 42a-1-201, in such property; and (ix) notwithstanding the fact  
1576 that retail sales of items of tangible personal property are made from  
1577 outside this state to a destination within this state and that a place of  
1578 business is not maintained in this state, repairing or servicing such  
1579 items, under a warranty, in this state, either directly or indirectly  
1580 through an agent, independent contractor or subsidiary.

1581 (B) A retailer who has contracted with a commercial printer for  
1582 printing and distribution of printed material shall not be deemed to be  
1583 engaged in business in this state because of the ownership or leasing  
1584 by the retailer of tangible or intangible personal property located at the  
1585 premises of the commercial printer in this state, the sale by the retailer  
1586 of property of any kind produced or processed at and shipped or  
1587 distributed from the premises of the commercial printer in this state,  
1588 the activities of the retailer's employees or agents at the premises of the  
1589 commercial printer in this state, which activities relate to quality  
1590 control, distribution or printing services performed by the printer, or  
1591 the activities of any kind performed by the commercial printer in this  
1592 state for or on behalf of the retailer.

1593 (C) A retailer not otherwise a retailer engaged in business in the  
1594 state who purchases fulfillment services carried on in this state by a  
1595 person other than an affiliated person, or who owns tangible personal  
1596 property located on the premises of an unaffiliated person performing  
1597 fulfillment services for such retailer shall not be deemed to be engaged  
1598 in business in the state. For purposes of this subparagraph, persons are  
1599 affiliated persons with respect to each other where one of such persons  
1600 has an ownership interest of more than five per cent, whether direct or  
1601 indirect, in the other, or where an ownership interest of more than five  
1602 per cent, whether direct or indirect, is held in each of such persons by  
1603 another person or by a group of other persons who are affiliated  
1604 persons with respect to each other. For purposes of this subparagraph,  
1605 "fulfillment services" means services that are performed by a person on  
1606 its premises on behalf of a purchaser of such services and that involve  
1607 the receipt of orders from the purchaser of such services or an agent  
1608 thereof, which orders are to be filled by the person from an inventory

1609 of products that are offered for sale by the purchaser of such services,  
1610 and the shipment of such orders to customers of the purchaser of such  
1611 services.

1612 (D) A retailer not otherwise a retailer engaged in business in this  
1613 state that participates in a trade show or shows at the convention  
1614 center, as defined in subdivision (3) of section 32-600, shall not be  
1615 deemed to be engaged in business in this state, regardless of whether  
1616 the retailer has employees or other staff present at such trade shows,  
1617 provided the retailer's activity at such trade shows is limited to  
1618 displaying goods or promoting services, no sales are made, any orders  
1619 received are sent outside this state for acceptance or rejection and are  
1620 filled from outside this state, and provided further that such  
1621 participation is not more than fourteen days, or part thereof, in the  
1622 aggregate during the retailer's income year for federal income tax  
1623 purposes.

1624 (16) "Hotel" means any building regularly used and kept open as  
1625 such for the feeding and lodging of guests where any person who  
1626 conducts himself properly and who is able and ready to pay for such  
1627 services is received if there are accommodations for such person and  
1628 which derives the major portion of its operating receipts from the  
1629 renting of rooms and the sale of food. "Hotel" shall include any  
1630 apartment hotel wherein apartments are rented for fixed periods of  
1631 time, furnished or unfurnished, while the keeper of such hotel supplies  
1632 food to the occupants thereof, if required.

1633 (17) "Lodging house" means any building or portion of a building,  
1634 other than a hotel or apartment hotel, in which persons are lodged for  
1635 hire with or without meals, including, but not limited to, any motel,  
1636 motor court, motor inn, tourist court or similar accommodation;  
1637 provided the terms "hotel", "apartment hotel" and "lodging house"  
1638 shall not be construed to include: (A) Privately owned and operated  
1639 convalescent homes, residential care homes, homes for the infirm,  
1640 indigent or chronically ill; (B) religious or charitable homes for the  
1641 aged, infirm, indigent or chronically ill; (C) privately owned and

1642 operated summer camps for children; (D) summer camps for children  
1643 operated by religious or charitable organizations; (E) lodging  
1644 accommodations at educational institutions; or (F) lodging  
1645 accommodations at any facility operated by and in the name of any  
1646 nonprofit charitable organization, provided the income from such  
1647 lodging accommodations at such facility is not subject to federal  
1648 income tax.

1649 (18) "Operator" means any person operating a hotel or lodging  
1650 house in the state, including, but not limited to, the owner or  
1651 proprietor of such premises, lessee, sublessee, mortgagee in  
1652 possession, licensee or any other person otherwise operating such  
1653 hotel or lodging house.

1654 (19) "Occupancy" means the use or possession, or the right to the  
1655 use or possession, of any room or rooms in a hotel or lodging house or  
1656 the right to the use or possession of the furnishings or the services and  
1657 accommodations accompanying the use and possession of such room  
1658 or rooms, for the first period of not exceeding thirty consecutive  
1659 calendar days.

1660 (20) "Room" means any room or rooms of any kind in any part or  
1661 portion of a hotel or lodging house let out for use or possession for  
1662 lodging purposes.

1663 (21) "Rent" means the consideration received for occupancy valued  
1664 in money, whether received in money or otherwise, including all  
1665 receipts, cash, credits and property or services of any kind or nature,  
1666 and also any amount for which credit is allowed by the operator to the  
1667 occupant, without any deduction therefrom whatsoever.

1668 (22) "Certificated air carrier" means a person issued a certificate or  
1669 certificates by the Federal Aviation Administration pursuant to Title  
1670 14, Chapter I, Subchapter G, Part 121, 135, 139 or 141 of the Code of  
1671 Federal Regulations or the Civil Aeronautics Board pursuant to Title  
1672 14, Chapter II, Subchapter A, Parts 201 to 208, inclusive, and 298 of the  
1673 Code of Federal Regulations, as such regulations may hereafter be

1674 amended or reclassified.

1675 (23) "Aircraft" means aircraft, as the term is defined in section 15-34.

1676 (24) "Vessel" means vessel, as the term is defined in section 15-127.

1677 (25) "Licensed marine dealer" means a marine dealer, as the term is  
1678 defined in section 15-141, who has been issued a marine dealer's  
1679 certificate by the Commissioner of Environmental Protection.

1680 (26) (A) "Telecommunications service" means the electronic  
1681 transmission, conveyance or routing of voice, image, data audio, video  
1682 or any other information or signals to a point or between or among  
1683 points. "Telecommunications service" includes such transmission,  
1684 conveyance or routing in which computer processing applications are  
1685 used to act on the form, code or protocol of the content for purposes of  
1686 transmission, conveyance or routing without regard to whether such  
1687 service is referred to as a voice over Internet protocol service or is  
1688 classified by the Federal Communications Commission as enhanced or  
1689 value added. "Telecommunications service" does not include (i) value-  
1690 added nonvoice data services, (ii) radio and television audio and video  
1691 programming services, regardless of the medium, including the  
1692 furnishing of transmission, conveyance or routing of such services by  
1693 the programming service provider. Radio and television audio and  
1694 video programming services shall include, but not be limited to, cable  
1695 service as defined in 47 USC 522(6), audio and video programming  
1696 services delivered by commercial mobile radio service providers, as  
1697 defined in 47 CFR 20, and video programming service by certified  
1698 competitive video service providers, (iii) any telecommunications  
1699 service (I) rendered by a company in control of such service when  
1700 rendered for private use within its organization, or (II) used, allocated  
1701 or distributed by a company within its organization, including in such  
1702 organization affiliates, as defined in section 33-840, for the purpose of  
1703 conducting business transactions of the organization if such service is  
1704 purchased or leased from a company rendering telecommunications  
1705 service and such purchase or lease is subject to tax under this chapter,

1706 (iv) access or interconnection service purchased by a provider of  
1707 telecommunications service from another provider of such service for  
1708 purposes of rendering such service, provided the purchaser submits to  
1709 the seller a certificate attesting to the applicability of this exclusion,  
1710 upon receipt of which the seller is relieved of any tax liability for such  
1711 sale so long as the certificate is taken in good faith by the seller, (v)  
1712 data processing and information services that allow data to be  
1713 generated, acquired, stored, processed or retrieved and delivered by  
1714 an electronic transmission to a purchaser where such purchaser's  
1715 primary purpose for the underlying transaction is the processed data  
1716 or information, (vi) installation or maintenance of wiring equipment  
1717 on a customer's premises, (vii) tangible personal property, (viii)  
1718 advertising, including, but not limited to, directory advertising, (ix)  
1719 billing and collection services provided to third parties, (x) Internet  
1720 access service, (xi) ancillary services, and (xii) digital products  
1721 delivered electronically, including, but not limited to, software, music,  
1722 video, reading materials or ring tones.

1723 (B) For purposes of the tax imposed under this chapter (i) gross  
1724 receipts from the rendering of telecommunications service shall  
1725 include any subscriber line charge or charges as required by the  
1726 Federal Communications Commission and any charges for access  
1727 service collected by any person rendering such service unless  
1728 otherwise excluded from such gross receipts under this chapter, and  
1729 such gross receipts from the rendering of telecommunications service  
1730 shall also include any charges for vertical service, for the installation or  
1731 maintenance of wiring equipment on a customer's premises, and for  
1732 directory assistance service; (ii) gross receipts from the rendering of  
1733 telecommunications service shall not include any local charge for calls  
1734 from public or semipublic telephones; and (iii) gross receipts from the  
1735 rendering of telecommunications service shall not include any charge  
1736 for calls purchased using a prepaid telephone calling service, as  
1737 defined in subdivision [(34)] (31) of this subsection.

1738 (27) "Community antenna television service" means (A) the one-way  
1739 transmission to subscribers of video programming or information by

1740 cable, fiber optics, satellite, microwave or any other means, and  
1741 subscriber interaction, if any, which is required for the selection of  
1742 such video programming or information, and (B) noncable  
1743 communications service, as defined in section 16-1. [, unless such  
1744 noncable communications service is purchased by a cable network as  
1745 that term is used in subsection (l) of section 12-218.]

1746 (28) "Hospital" means a hospital included within the definition of  
1747 health care facilities or institutions under section 19a-630 and licensed  
1748 as a short-term general hospital by the Department of Public Health  
1749 but, does not include (A) any hospital which, on January 30, 1997, is  
1750 within the class of hospitals licensed by the department as children's  
1751 general hospitals, or (B) a short-term acute hospital operated  
1752 exclusively by the state other than a short-term acute hospital operated  
1753 by the state as a receiver pursuant to chapter 920.

1754 (29) "Patient care services" means therapeutic and diagnostic  
1755 medical services provided by the hospital to inpatients and outpatients  
1756 including tangible personal property transferred in connection with  
1757 such services.

1758 (30) "Another state" or "other state" means any state of the United  
1759 States or the District of Columbia excluding the state of Connecticut.

1760 [(31) "Professional employer agreement" means a written contract  
1761 between a professional employer organization and a service recipient  
1762 whereby the professional employer organization agrees to provide at  
1763 least seventy-five per cent of the employees at the service recipient's  
1764 worksite, which contract provides that such worksite employees are  
1765 intended to be permanent employees rather than temporary  
1766 employees, and employer responsibilities for such worksite  
1767 employees, including hiring, firing and disciplining, are allocated  
1768 between the professional employer organization and the service  
1769 recipient.

1770 (32) "Professional employer organization" means any person that  
1771 enters into a professional employer agreement with a service recipient

1772 whereby the professional employer organization agrees to provide at  
1773 least seventy-five per cent of the employees at the service recipient's  
1774 worksite.

1775 (33) "Worksite employee" means an employee, the employer  
1776 responsibilities for which, including hiring, firing and disciplining, are  
1777 allocated, under a professional employer agreement, between a  
1778 professional employer organization and a service recipient.]

1779 [(34)] (31) "Prepaid telephone calling service" means the right to  
1780 exclusively purchase telecommunications service, that must be paid for  
1781 in advance and that enables the origination of calls using an access  
1782 number or authorization code, or both, whether manually or  
1783 electronically dialed, provided the remaining amount of units of  
1784 service that have been prepaid shall be known on a continuous basis.

1785 [(35)] (32) "Canned or prewritten software" means all software,  
1786 other than custom software, that is held or existing for general or  
1787 repeated sale, license or lease. Software initially developed as custom  
1788 software for in-house use and subsequently sold, licensed or leased to  
1789 unrelated third parties shall be considered canned or prewritten  
1790 software.

1791 [(36)] (33) "Custom software" means a computer program prepared  
1792 to the special order of a single customer.

1793 [(37)] (34) "Services" for purposes of subdivision (2) of this  
1794 subsection, means:

1795 (A) Computer and data processing services, including, but not  
1796 limited to, time, programming, code writing, modification of existing  
1797 programs, feasibility studies and installation and implementation of  
1798 software programs and systems even where such services are rendered  
1799 in connection with the development, creation or production of canned  
1800 or custom software or the license of custom software, and exclusive of  
1801 services rendered in connection with the creation, development  
1802 hosting or maintenance of all or part of a web site which is part of the

1803 graphical, hypertext portion of the Internet, commonly referred to as  
1804 the World Wide Web;

1805 (B) Credit information and reporting services;

1806 (C) Services by employment agencies and agencies providing  
1807 personnel services;

1808 (D) Private investigation, protection, patrol work, watchman and  
1809 armored car services, exclusive of [(i) services of off-duty police  
1810 officers and off-duty firefighters, and (ii)] coin and currency services  
1811 provided to a financial services company by or through another  
1812 financial services company. For purposes of this subparagraph,  
1813 "financial services company" has the same meaning as provided under  
1814 subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a)  
1815 of section 12-218b;

1816 (E) Painting and lettering services;

1817 (F) Photographic studio services;

1818 (G) Telephone answering services;

1819 (H) Stenographic services;

1820 (I) Services to industrial, commercial or income-producing real  
1821 property, including, but not limited to, such services as management,  
1822 electrical, plumbing, painting and carpentry and excluding any such  
1823 services rendered in the voluntary evaluation, prevention, treatment,  
1824 containment or removal of hazardous waste, as defined in section  
1825 22a-115, or other contaminants of air, water or soil, provided  
1826 income-producing property shall not include property used  
1827 exclusively for residential purposes in which the owner resides and  
1828 which contains no more than three dwelling units, or a housing facility  
1829 for low and moderate income families and persons owned or operated  
1830 by a nonprofit housing organization, as defined in subdivision (29) of  
1831 section 12-412;

1832 (J) Business analysis, management, management consulting and  
1833 public relations services, excluding (i) any environmental consulting  
1834 services, [(ii) any training services provided by an institution of higher  
1835 education licensed or accredited by the Board of Governors of Higher  
1836 Education pursuant to section 10a-34, and (iii)] and (ii) on and after  
1837 January 1, 1994, any business analysis, management, management  
1838 consulting and public relations services when such services are  
1839 rendered in connection with an aircraft leased or owned by a  
1840 certificated air carrier or in connection with an aircraft which has a  
1841 maximum certificated take-off weight of six thousand pounds or more;

1842 (K) Services providing "piped-in" music to business or professional  
1843 establishments;

1844 (L) Flight instruction and chartering services by a certificated air  
1845 carrier on an aircraft, the use of which for such purposes, but for the  
1846 provisions of subdivision (4) of section 12-410 and subdivision (12) of  
1847 section 12-411, would be deemed a retail sale and a taxable storage or  
1848 use, respectively, of such aircraft by such carrier;

1849 (M) Motor vehicle repair services, including any type of repair,  
1850 painting or replacement related to the body or any of the operating  
1851 parts of a motor vehicle;

1852 (N) Motor vehicle parking, including the provision of space, other  
1853 than metered space, in a lot having thirty or more spaces; [, excluding  
1854 (i) space in a seasonal parking lot provided by a person who is exempt  
1855 from taxation under this chapter pursuant to subdivision (1), (5) or (8)  
1856 of section 12-412, (ii) space in a parking lot owned or leased under the  
1857 terms of a lease of not less than ten years' duration and operated by an  
1858 employer for the exclusive use of its employees, (iii) valet parking  
1859 provided at any airport, and (iv) space in municipally-operated  
1860 railroad parking facilities in municipalities located within an area of  
1861 the state designated as a severe nonattainment area for ozone under  
1862 the federal Clean Air Act or space in a railroad parking facility in a  
1863 municipality located within an area of the state designated as a severe

1864 nonattainment area for ozone under the federal Clean Air Act owned  
1865 or operated by the state on or after April 1, 2000;]

1866 (O) Radio or television repair services;

1867 (P) Furniture reupholstering and repair services;

1868 (Q) Repair services to any electrical or electronic device, including,  
1869 but not limited to, equipment used for purposes of refrigeration or  
1870 air-conditioning;

1871 (R) Lobbying or consulting services for purposes of representing the  
1872 interests of a client in relation to the functions of any governmental  
1873 entity or instrumentality;

1874 (S) Services of the agent of any person in relation to the sale of any  
1875 item of tangible personal property for such person; [, exclusive of the  
1876 services of a consignee selling works of art, as defined in subsection (b)  
1877 of section 12-376c, or articles of clothing or footwear intended to be  
1878 worn on or about the human body other than (i) any special clothing  
1879 or footwear primarily designed for athletic activity or protective use  
1880 and which is not normally worn except when used for the athletic  
1881 activity or protective use for which it was designed, and (ii) jewelry,  
1882 handbags, luggage, umbrellas, wallets, watches and similar items  
1883 carried on or about the human body but not worn on the body in the  
1884 manner characteristic of clothing intended for exemption under  
1885 subdivision (47) of section 12-412, under consignment, exclusive of  
1886 services provided by an auctioneer;]

1887 (T) Locksmith services;

1888 (U) Advertising or public relations services, including layout, art  
1889 direction, graphic design, mechanical preparation or production  
1890 supervision, not related to the development of media advertising or  
1891 cooperative direct mail advertising;

1892 (V) Landscaping and horticulture services;

- 1893 (W) Window cleaning services;
- 1894 (X) Maintenance services;
- 1895 (Y) Janitorial services;
- 1896 (Z) Exterminating services;
- 1897 (AA) Swimming pool cleaning and maintenance services;
- 1898 (BB) Miscellaneous personal services included in industry group 729  
1899 in the Standard Industrial Classification Manual, United States Office  
1900 of Management and Budget, 1987 edition, or U.S. industry 532220,  
1901 812191, 812199 or 812990 in the North American Industrial  
1902 Classification System United States Manual, United States Office of  
1903 Management and Budget, 1997 edition; [, exclusive of (i) services  
1904 rendered by massage therapists licensed pursuant to chapter 384a, and  
1905 (ii) services rendered by an electrologist licensed pursuant to chapter  
1906 388;]
- 1907 (CC) Any repair or maintenance service to any item of tangible  
1908 personal property including any contract of warranty or service related  
1909 to any such item;
- 1910 (DD) Business analysis, management or managing consulting  
1911 services rendered by a general partner, or an affiliate thereof, to a  
1912 limited partnership, provided (i) the general partner, or an affiliate  
1913 thereof, is compensated for the rendition of such services other than  
1914 through a distributive share of partnership profits or an annual  
1915 percentage of partnership capital or assets established in the limited  
1916 partnership's offering statement, and (ii) the general partner, or an  
1917 affiliate thereof, offers such services to others, including any other  
1918 partnership. As used in this subparagraph "an affiliate of a general  
1919 partner" means an entity which is directly or indirectly owned fifty per  
1920 cent or more in common with a general partner;
- 1921 (EE) Notwithstanding the provisions of section 12-412, as amended  
1922 by this act, except subdivision (87) of said section 12-412, patient care

1923 services, as defined in subdivision (29) of this subsection by a hospital,  
1924 except that "sale" and "selling" does not include such patient care  
1925 services for which payment is received by the hospital during the  
1926 period commencing July 1, 2001, and ending June 30, 2003;

1927 (FF) Health and athletic club services, exclusive of (i) any such  
1928 services provided without any additional charge which are included in  
1929 any dues or initiation fees paid to any such club, which dues or fees  
1930 are subject to tax under section 12-543, (ii) any such services provided  
1931 by a municipality or an organization that is described in Section 501(c)  
1932 of the Internal Revenue Code of 1986, or any subsequent  
1933 corresponding internal revenue code of the United States, as from time  
1934 to time amended, and (iii) yoga instruction provided at a yoga studio;

1935 (GG) Car washing services;

1936 (HH) Tax preparation services; and

1937 (II) Amusement and recreation services included in major group 79  
1938 in the Standard Industrial Classification Manual, United States Office  
1939 of Management and Budget, 1987 edition, or sector 71 in the North  
1940 American Industrial Classification System United States Manual,  
1941 United States Office of Management and Budget, 1997 edition,  
1942 excluding dance lessons and any such service provided (i) by a person  
1943 who is exempt from taxation under this chapter pursuant to subdivision  
1944 (1), (5) or (8) of section 12-412, as amended by this act, or in a facility  
1945 owned or managed by a person who is exempt from taxation under  
1946 this chapter pursuant to subdivision (1) of section 12-412, except when  
1947 the service entitles the patron to participate in an athletic or sporting  
1948 activity that is not organized exclusively for patrons under the age of  
1949 nineteen, and (ii) without any additional charge, dues or initiation fees  
1950 paid to any retailer, which charge, dues or fees are subject to the tax  
1951 imposed under section 12-541 or 12-543.

1952 [(38) "Media payroll services company" means a retailer whose  
1953 principal business activity is the management and payment of  
1954 compensation, fringe benefits, workers' compensation, payroll taxes or

1955 assessments to individuals providing services to an eligible production  
1956 company pursuant to section 12-217jj.]

1957 [(39)] (35) "Certified competitive video service" means video  
1958 programming service provided through wireline facilities, a portion of  
1959 which are located in the public right-of-way, without regard to  
1960 delivery technology, including Internet protocol technology. "Certified  
1961 competitive video service" does not include any video programming  
1962 provided by a commercial mobile service provider, as defined in 47  
1963 USC 332(d); any video programming provided as part of community  
1964 antenna television service; any video programming provided as part  
1965 of, and via, a service that enables users to access content, information,  
1966 electronic mail or other services over the Internet.

1967 [(40)] (36) "Directory assistance" means an ancillary service of  
1968 providing telephone number information or address information.

1969 [(41)] (37) "Vertical service" means an ancillary service that is offered  
1970 in connection with one or more telecommunications services, offering  
1971 advanced calling features that allow customers to identify callers and  
1972 to manage multiple calls and call connections, including conference  
1973 bridging services.

1974 (b) Wherever in this chapter reference is made to the sale of tangible  
1975 personal property or services, it shall be construed to include sales  
1976 described in subdivision (2) of subsection (a) of this section, except as  
1977 may be specifically provided to the contrary.

1978 Sec. 569. Section 12-407e of the general statutes is repealed and the  
1979 following is substituted in lieu thereof (*Effective July 1, 2009*):

1980 [From] (a) Except as otherwise provided in subsection (b) of this  
1981 section, from the third Sunday in August until the Saturday next  
1982 succeeding, inclusive, the provisions of this chapter shall not apply to  
1983 sales of any article of clothing or footwear intended to be worn on or  
1984 about the human body the cost of which article to the purchaser is less  
1985 than three hundred dollars. For purposes of this section, clothing or

1986 footwear shall not include (1) any special clothing or footwear  
1987 primarily designed for athletic activity or protective use and which is  
1988 not normally worn except when used for the athletic activity or  
1989 protective use for which it was designed, and (2) jewelry, handbags,  
1990 luggage, umbrellas, wallets, watches and similar items carried on or  
1991 about the human body but not worn on the body in the manner  
1992 characteristic of clothing intended for exemption under this section.

1993 (b) The provisions of subsection (a) of this section shall not apply to  
1994 sales of articles described in said subsection (a) from the third Sunday  
1995 in August until the Saturday next succeeding during the calendar  
1996 years 2009 and 2010.

1997 Sec. 570. Subdivision (5) of section 12-412 of the general statutes is  
1998 repealed and the following is substituted in lieu thereof (*Effective July*  
1999 *1, 2010, and applicable to sales occurring on and after July 1, 2010*):

2000 (5) [(A)] Sales of tangible personal property or services to [and by]  
2001 nonprofit charitable hospitals in this state, nonprofit nursing homes,  
2002 nonprofit rest homes and nonprofit residential care homes licensed by  
2003 the state pursuant to chapter 368v for the exclusive purposes of such  
2004 institutions except any such service transaction as described in  
2005 subparagraph (EE) of subdivision [(37)] (34) of subsection (a) of section  
2006 12-407.

2007 [(B) Sales of tangible personal property by any organization that is  
2008 exempt from federal income tax under Section 501(a) of the Internal  
2009 Revenue Code of 1986, or any subsequent corresponding internal  
2010 revenue code of the United States, as from time to time amended, and  
2011 that the United States Treasury Department has expressly determined,  
2012 by letter, to be an organization that is described in Section 501(c)(3) of  
2013 said internal revenue code, which sales are made on the premises of a  
2014 hospital.

2015 (C) Sales of tangible personal property or services to an acute care,  
2016 for-profit hospital, operating as an acute care, for-profit hospital as of  
2017 May 12, 2004, for the purposes of such institution in connection with

2018 the constructing and equipping of any facility of such hospital for  
2019 which a certificate of need was filed before, and is pending on, May 12,  
2020 2004.]

2021 Sec. 571. Section 12-430 of the general statutes is repealed and the  
2022 following is substituted in lieu thereof (*Effective July 1, 2010, and*  
2023 *applicable to sales occurring on and after July 1, 2010*):

2024 (1) The commissioner, whenever he deems it necessary to insure  
2025 compliance with this chapter, may require any person subject thereto  
2026 to deposit with him such security as the commissioner determines. The  
2027 amount of the security shall be fixed by the commissioner but shall not  
2028 be greater than six times the person's estimated average liability for the  
2029 period for which he files returns, determined in such manner as the  
2030 commissioner deems proper. The amount of the security may be  
2031 increased or decreased by the commissioner subject to the limitations  
2032 herein provided. The commissioner may sell the security at public  
2033 auction if it becomes necessary so to do in order to recover any tax or  
2034 any amount required to be collected, or any interest or penalty due.  
2035 Notice of the sale may be served upon the person who deposited the  
2036 security personally or by mail. If by mail, service shall be made in the  
2037 manner prescribed for service of a notice of a deficiency assessment  
2038 and shall be addressed to the person at his address as it appears in the  
2039 records of the commissioner's office. Security in the form of a bearer  
2040 bond, issued by the United States or the state of Connecticut, which  
2041 has a prevailing market price may, however, be sold by the  
2042 commissioner at private sale at a price not lower than the prevailing  
2043 market price thereof. Upon any sale any surplus above the amounts  
2044 due shall be returned to the person who deposited the security.

2045 (2) Repealed by P.A. 81-64, S. 22, 23.

2046 (3) Each person before obtaining an original or transferral  
2047 registration for a motor vehicle, vessel, snowmobile or aircraft in this  
2048 state shall furnish evidence that any tax due thereon pursuant to the  
2049 provisions of this chapter has been paid in accordance with regulations

2050 prescribed by the Commissioner of Revenue Services, and on forms  
2051 approved by, in the case of a motor vehicle, vessel or snowmobile, the  
2052 Commissioner of Revenue Services and the Commissioner of Motor  
2053 Vehicles, and, in the case of an aircraft, the Commissioner of Revenue  
2054 Services and the Commissioner of Transportation. The Commissioner  
2055 of Motor Vehicles shall, upon the request of the Commissioner of  
2056 Revenue Services, after hearing by the Commissioner of Revenue  
2057 Services, suspend or revoke a motor vehicle, vessel or snowmobile  
2058 registration of any person who fails to pay any tax due in connection  
2059 with the sale, storage, use or other consumption of such motor vehicle,  
2060 vessel or snowmobile pursuant to the provisions of this chapter. The  
2061 Commissioner of Transportation shall, upon the request of the  
2062 Commissioner of Revenue Services, after a hearing by the  
2063 Commissioner of Revenue Services, suspend or revoke an aircraft  
2064 registration of any person who fails to pay any tax due in connection  
2065 with the sale, storage, use or other consumption of such aircraft  
2066 pursuant to the provisions of this chapter.

2067 (4) Where a trade-in of a motor vehicle is received by a motor  
2068 vehicle dealer, upon the sale of another motor vehicle to a consumer,  
2069 or where a trade-in of an aircraft, as defined in subdivision (5) of  
2070 section 15-34, is received by an aircraft dealer, upon the sale of another  
2071 aircraft to a consumer, or where a trade-in of a farm tractor,  
2072 snowmobile or any vessel, as defined in section 15-127, is received by a  
2073 retailer of farm tractors, snowmobiles or such vessels upon the sale of  
2074 another farm tractor, snowmobile or such vessel to a consumer, the tax  
2075 is only on the difference between the sale price of the motor vehicle,  
2076 aircraft, snowmobile, farm tractor or such vessel purchased and the  
2077 amount allowed on the motor vehicle, aircraft, snowmobile, farm  
2078 tractor or such vessel traded in on such purchase. When any such  
2079 motor vehicle, aircraft, snowmobile, farm tractor or such vessel traded  
2080 in is subsequently sold to a consumer or user, the tax provided for in  
2081 this chapter applies.

2082 (5) If any service or article of tangible personal property has already  
2083 been subjected to a sales or use tax by any other state or political

2084 subdivision thereof and payment made thereon in respect to its sale or  
2085 use in an amount less than the tax imposed by this chapter, the  
2086 provisions of this chapter shall apply, but at a rate measured by the  
2087 difference, only, between the rate herein fixed and the rate by which  
2088 the previous tax upon the sale or use was computed. If such tax  
2089 imposed in such other state or political subdivision thereof is  
2090 equivalent to or in excess of the rate imposed under this chapter at the  
2091 time of such sale or use, then no tax shall be due on such article.

2092 [(6) When a licensed motor vehicle dealer replaces a motor vehicle  
2093 which has been registered to such dealer and the replaced motor  
2094 vehicle is no longer in the possession of or used by such dealer, the tax  
2095 imposed by this chapter shall be applicable only with respect to the  
2096 difference between such dealer's cost for the new motor vehicle being  
2097 registered, which motor vehicle is the replacement for said replaced  
2098 motor vehicle, and the wholesale value of said replaced motor vehicle  
2099 at the time of its replacement, determined in accordance with a  
2100 standard reference book for such values acceptable to the  
2101 Commissioner of Revenue Services.]

2102 [(7)] (6) (A) As used in this section, (i) "nonresident contractor"  
2103 means a contractor who does not maintain a regular place of business  
2104 in this state; (ii) "regular place of business" means any bona fide  
2105 office, factory, warehouse or other space in this state at which a  
2106 contractor is doing business in its own name in a regular and  
2107 systematic manner, and which place is continuously maintained,  
2108 occupied, and used by the contractor in carrying on its business  
2109 through its employees regularly in attendance to carry on the  
2110 contractor's business in the contractor's own name, except that  
2111 "regular place of business" does not include a place of business for a  
2112 statutory agent for service of process, or a temporary office or  
2113 location used by the contractor only for the duration of the contract,  
2114 whether or not at the site of construction, or an office maintained,  
2115 occupied and used by a person affiliated with the contractor; (iii)  
2116 "contract price" means the total contract price, including deposits,  
2117 amounts held as retainage, costs for any change orders, or charges for

2118 add-ons; and (iv) "person doing business with a nonresident  
2119 contractor" does not include an owner or tenant of real property used  
2120 exclusively for residential purposes and consisting of three or fewer  
2121 dwelling units, in one of which the owner or tenant resides, provided  
2122 each nonresident contractor doing business with such owner or  
2123 tenant shall be required to comply with the bond requirements under  
2124 subparagraph (F) of this subdivision.

2125 (B) Any person doing business with a nonresident contractor and  
2126 making payments of the contract price to such nonresident contractor  
2127 shall deduct and withhold from such payments an amount of five per  
2128 cent of such payments, unless such nonresident contractor has  
2129 furnished a certificate of compliance as described in subparagraph (E)  
2130 of this subdivision. The amounts so required to be deducted and  
2131 withheld shall be paid over to the commissioner by the last day of the  
2132 month following the calendar quarter following the calendar quarter in  
2133 which the first payment to the nonresident contractor is made, and  
2134 every calendar quarter thereafter. Each such payment to the  
2135 commissioner shall be accompanied by a form prescribed by the  
2136 commissioner. The amount required to be deducted and withheld  
2137 from the nonresident contractor, when so deducted and withheld, shall  
2138 be held to be a special fund in trust for the state. No nonresident  
2139 contractor shall have any right of action against a person deducting  
2140 and withholding under this subdivision with respect to any moneys  
2141 deducted and withheld and paid over to the commissioner in  
2142 compliance with or intended compliance with this subdivision.

2143 (C) A nonresident contractor shall request, in writing, that the  
2144 Commissioner of Revenue Services audit the records of such  
2145 contractor for a project for which amounts were deducted and  
2146 withheld from such contractor under subparagraph (B) of this  
2147 subdivision. If such request is not made within three years after the  
2148 date the final payment of such amounts was made to the  
2149 commissioner, such contractor waives the right to request such audit  
2150 and claim a refund of such amounts. The commissioner shall, after  
2151 receipt of such request, conduct an audit and issue to the nonresident

2152 contractor a certificate of no tax due or a certificate of tax due from  
2153 the nonresident contractor. Not later than ninety days after the  
2154 issuance of a certificate of no tax due, the commissioner shall  
2155 return to the nonresident contractor the amounts deducted and  
2156 withheld from such contractor and paid over to the commissioner.  
2157 Upon issuance of a certificate of taxes due, the commissioner may  
2158 return to the nonresident contractor the amount by which the  
2159 amounts deducted and withheld and paid over to the  
2160 commissioner under subparagraph (B) of this subdivision exceed  
2161 the amount of taxes set forth in the certificate, together with the  
2162 interest and penalties then assessed.

2163 (D) When a person doing business with the nonresident contractor  
2164 pays over to the Commissioner of Revenue Services amounts deducted  
2165 and withheld pursuant to subparagraph (B) of this subdivision, such  
2166 person shall not be liable for any claim of the nonresident contractor  
2167 for such amounts or for any claim of the commissioner for any taxes  
2168 of the nonresident contractor arising from the activities of the  
2169 nonresident contractor on the project for which the amounts were  
2170 paid over. Such payment shall not relieve the person doing business  
2171 with the nonresident contractor of such person's liability for use  
2172 taxes due on purchases of services from such nonresident contractor.

2173 (E) When a nonresident contractor enters into a contract with the  
2174 state, said contractor shall provide the Labor Department with  
2175 evidence demonstrating compliance with the provisions of chapters  
2176 567 and 568, the prevailing wage requirements of chapter 557 and any  
2177 other provisions of the general statutes related to conditions of  
2178 employment.

2179 (F) Not later than one hundred twenty days after the  
2180 commencement of the contract, or thirty days after the completion of  
2181 the contract, whichever is earlier, a nonresident contractor may (i)  
2182 furnish a guarantee bond in a sum equivalent to five per cent of the  
2183 contract price, or (ii) deposit with the commissioner a cash bond in a  
2184 sum equal to five per cent of the contract price, in lieu of the

2185 requirements contained in subparagraph (B) of this subdivision. The  
2186 commissioner may accept such bond on such terms and conditions as  
2187 the commissioner may require, and upon acceptance of such bond,  
2188 shall issue a certificate of compliance to the contractor. The provisions  
2189 of subparagraph (C) of this subdivision shall apply to such bond, upon  
2190 completion of the contract, in the same manner as such provisions  
2191 apply to amounts paid over under subparagraph (B) of this  
2192 subdivision.

2193 (G) Upon the furnishing of a certificate of compliance by the  
2194 nonresident contractor to the person doing business with a  
2195 nonresident contractor, such person shall not be liable for any claim of  
2196 the commissioner for any taxes of the nonresident contractor arising  
2197 from the activities of such contractor on the project for which the bond  
2198 was provided. Such certificate of compliance shall not relieve the  
2199 person doing business with the nonresident contractor of such person's  
2200 liability for use taxes due on purchases of services from such  
2201 nonresident contractor.

2202 (H) If any person doing business with a nonresident contractor fails  
2203 to deduct and withhold and pay over to the commissioner amounts  
2204 under subparagraph (B) of this subdivision, or fails to obtain a  
2205 certificate of compliance from the nonresident contractor pursuant to  
2206 subparagraph (G) of this subdivision, such person shall be personally  
2207 liable for payment of any taxes of the nonresident contractor arising  
2208 from the activities of such contractor on the project for which such  
2209 amounts or certificate were required.

2210 Sec. 572. Subsection (a) of section 12-700 of the general statutes is  
2211 repealed and the following is substituted in lieu thereof (*Effective July*  
2212 *1, 2009, and applicable to taxable years commencing on or after January 1,*  
2213 *2009*):

2214 (a) There is hereby imposed on the Connecticut taxable income of  
2215 each resident of this state a tax:

2216 (1) At the rate of four and one-half per cent of such Connecticut

2217 taxable income for taxable years commencing on or after January 1,  
2218 1992, and prior to January 1, 1996.

2219 (2) For taxable years commencing on or after January 1, 1996, but  
2220 prior to January 1, 1997, in accordance with the following schedule:

2221 (A) For any person who files a return under the federal income tax  
2222 for such taxable year as an unmarried individual or as a married  
2223 individual filing separately:

T2475	Connecticut Taxable Income	Rate of Tax
T2476	Not over \$2,250	3.0%
T2477	Over \$2,250	\$67.50, plus 4.5% of the
T2478		excess over \$2,250

2224 (B) For any person who files a return under the federal income tax  
2225 for such taxable year as a head of household, as defined in Section 2(b)  
2226 of the Internal Revenue Code:

T2479	Connecticut Taxable Income	Rate of Tax
T2480	Not over \$3,500	3.0%
T2481	Over \$3,500	\$105.00, plus 4.5% of the
T2482		excess over \$3,500

2227 (C) For any husband and wife who file a return under the federal  
2228 income tax for such taxable year as married individuals filing jointly or  
2229 a person who files a return under the federal income tax as a surviving  
2230 spouse, as defined in Section 2(a) of the Internal Revenue Code:

T2483	Connecticut Taxable Income	Rate of Tax
T2484	Not over \$4,500	3.0%
T2485	Over \$4,500	\$135.00, plus 4.5% of the
T2486		excess over \$4,500

2231 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2232 Connecticut taxable income.

2233 (3) For taxable years commencing on or after January 1, 1997, but

2234 prior to January 1, 1998, in accordance with the following schedule:

2235 (A) For any person who files a return under the federal income tax  
2236 for such taxable year as an unmarried individual or as a married  
2237 individual filing separately:

T2487	Connecticut Taxable Income	Rate of Tax
T2488	Not over \$6,250	3.0%
T2489	Over \$6,250	\$187.50, plus 4.5% of the
T2490		excess over \$6,250

2238 (B) For any person who files a return under the federal income tax  
2239 for such taxable year as a head of household, as defined in Section 2(b)  
2240 of the Internal Revenue Code:

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

2241 (C) For any husband and wife who file a return under the federal  
2242 income tax for such taxable year as married individuals filing jointly or  
2243 any person who files a return under the federal income tax for such  
2244 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2245 Internal Revenue Code:

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

2246 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2247 Connecticut taxable income.

2248 (4) For taxable years commencing on or after January 1, 1998, but  
2249 prior to January 1, 1999, in accordance with the following schedule:

2250 (A) For any person who files a return under the federal income tax

2251 for such taxable year as an unmarried individual or as a married  
 2252 individual filing separately:

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

2253 (B) For any person who files a return under the federal income tax  
 2254 for such taxable year as a head of household, as defined in Section 2(b)  
 2255 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

2256 (C) For any husband and wife who file a return under the federal  
 2257 income tax for such taxable year as married individuals filing jointly or  
 2258 any person who files a return under the federal income tax for such  
 2259 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 2260 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

2261 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 2262 Connecticut taxable income.

2263 (5) For taxable years commencing on or after January 1, 1999, but  
 2264 prior to January 1, 2003, in accordance with the following schedule:

2265 (A) For any person who files a return under the federal income tax  
 2266 for such taxable year as an unmarried individual or as a married  
 2267 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

2268 (B) For any person who files a return under the federal income tax  
 2269 for such taxable year as a head of household, as defined in Section 2(b)  
 2270 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

2271 (C) For any husband and wife who file a return under the federal  
 2272 income tax for such taxable year as married individuals filing jointly or  
 2273 any person who files a return under the federal income tax for such  
 2274 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 2275 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

2276 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 2277 Connecticut taxable income.

2278 (6) For taxable years commencing on or after January 1, 2003, but  
 2279 prior to January 1, 2009, in accordance with the following schedule:

2280 (A) For any person who files a return under the federal income tax  
 2281 for such taxable year as an unmarried individual or as a married  
 2282 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

2283 (B) For any person who files a return under the federal income tax  
 2284 for such taxable year as a head of household, as defined in Section 2(b)  
 2285 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

2286 (C) For any husband and wife who file a return under the federal  
 2287 income tax for such taxable year as married individuals filing jointly or  
 2288 any person who files a return under the federal income tax for such  
 2289 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 2290 Internal Revenue Code:

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

2291 (D) For trusts or estates, the rate of tax shall be 5.0% of the  
 2292 Connecticut taxable income.

2293 (7) For taxable years commencing on or after January 1, 2009, in  
 2294 accordance with the following schedule:

2295 (A) For any person who files a return under the federal income tax  
 2296 for such taxable year as an unmarried individual:

T2535	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T2536	<u>Not over \$10,000</u>	<u>3.0%</u>
T2537	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T2538	<u>over \$132,500</u>	<u>excess over \$10,000</u>
T2539	<u>Over \$132,500 but not</u>	<u>\$6,425, plus 6.0% of the excess</u>
T2540	<u>over \$265,000</u>	<u>over \$132,500</u>
T2541	<u>Over \$265,000 but not</u>	<u>\$14,375, plus 7.0% of the excess</u>

T2542	<u>over \$397,500</u>	<u>over \$265,500</u>
T2543	<u>Over \$397,500 but not</u>	<u>\$23,650 plus 7.5% of the excess</u>
T2544	<u>over \$530,000</u>	<u>over \$397,500</u>
T2545	<u>Over \$530,000</u>	<u>\$33,588 plus 7.95% of the</u>
T2546		<u>excess over \$530,000</u>

2297 (B) For any person who files a return under the federal income tax  
 2298 for such taxable year as a head of household, as defined in Section 2(b)  
 2299 of the Internal Revenue Code:

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

2300 (C) For any husband and wife who file a return under the federal  
 2301 income tax for such taxable year as married individuals filing jointly or  
 2302 any person who files a return under the federal income tax for such  
 2303 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 2304 Internal Revenue Code:

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

T2570 over \$1,000,000

2305 (D) For any person who files a return under the federal income tax  
 2306 for such taxable year as a married individual filing separately:

T2571	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T2572	<u>Not over \$10,000</u>	<u>3.0%</u>
T2573	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T2574	<u>over \$125,000</u>	<u>excess over \$10,000</u>
T2575	<u>Over \$125,000 but not</u>	<u>\$6,050, plus 6.0% of the excess</u>
T2576	<u>over \$250,000</u>	<u>over \$125,000</u>
T2577	<u>Over \$250,000 but not</u>	<u>\$13,550, plus 7.0% of the excess</u>
T2578	<u>over \$375,000</u>	<u>over \$250,000</u>
T2579	<u>Over \$375,000 but not</u>	<u>\$22,300 plus 7.5% of the excess</u>
T2580	<u>over \$500,000</u>	<u>over \$375,000</u>
T2581	<u>Over \$500,000</u>	<u>\$31,675, plus 7.95% of the excess</u>
T2582		<u>over \$500,000</u>

2307 (E) For trusts or estates, the rate of tax shall be 7.95% of the  
 2308 Connecticut taxable income.

2309 [(7)] (8) The provisions of this subsection shall apply to resident  
 2310 trusts and estates and, wherever reference is made in this subsection to  
 2311 residents of this state, such reference shall be construed to include  
 2312 resident trusts and estates, provided any reference to a resident's  
 2313 Connecticut adjusted gross income derived from sources without this  
 2314 state or to a resident's Connecticut adjusted gross income shall be  
 2315 construed, in the case of a resident trust or estate, to mean the resident  
 2316 trust or estate's Connecticut taxable income derived from sources  
 2317 without this state and the resident trust or estate's Connecticut taxable  
 2318 income, respectively.

2319 Sec. 573. Subparagraph (A) of subdivision (20) of section 12-701 of  
 2320 the general statutes is repealed and the following is substituted in lieu  
 2321 thereof (Effective July 1, 2009, and applicable to taxable years commencing  
 2322 on or after January 1, 2009):

2323 (A) There shall be added thereto (i) to the extent not properly

2324 includable in gross income for federal income tax purposes, any  
2325 interest income from obligations issued by or on behalf of any state,  
2326 political subdivision thereof, or public instrumentality, state or local  
2327 authority, district or similar public entity, exclusive of such income  
2328 from obligations issued by or on behalf of the state of Connecticut, any  
2329 political subdivision thereof, or public instrumentality, state or local  
2330 authority, district or similar public entity created under the laws of the  
2331 state of Connecticut and exclusive of any such income with respect to  
2332 which taxation by any state is prohibited by federal law, (ii) any  
2333 exempt-interest dividends, as defined in Section 852(b)(5) of the  
2334 Internal Revenue Code, exclusive of such exempt-interest dividends  
2335 derived from obligations issued by or on behalf of the state of  
2336 Connecticut, any political subdivision thereof, or public  
2337 instrumentality, state or local authority, district or similar public entity  
2338 created under the laws of the state of Connecticut and exclusive of  
2339 such exempt-interest dividends derived from obligations, the income  
2340 with respect to which taxation by any state is prohibited by federal  
2341 law, (iii) any interest or dividend income on obligations or securities of  
2342 any authority, commission or instrumentality of the United States  
2343 which federal law exempts from federal income tax but does not  
2344 exempt from state income taxes, (iv) to the extent included in gross  
2345 income for federal income tax purposes for the taxable year, the total  
2346 taxable amount of a lump sum distribution for the taxable year  
2347 deductible from such gross income in calculating federal adjusted  
2348 gross income, (v) to the extent properly includable in determining the  
2349 net gain or loss from the sale or other disposition of capital assets for  
2350 federal income tax purposes, any loss from the sale or exchange of  
2351 obligations issued by or on behalf of the state of Connecticut, any  
2352 political subdivision thereof, or public instrumentality, state or local  
2353 authority, district or similar public entity created under the laws of the  
2354 state of Connecticut, in the income year such loss was recognized, (vi)  
2355 to the extent deductible in determining federal adjusted gross income,  
2356 any income taxes imposed by this state, (vii) to the extent deductible in  
2357 determining federal adjusted gross income, any interest on  
2358 indebtedness incurred or continued to purchase or carry obligations or

2359 securities the interest on which is exempt from tax under this chapter,  
2360 (viii) expenses paid or incurred during the taxable year for the  
2361 production or collection of income which is exempt from taxation  
2362 under this chapter or the management, conservation or maintenance of  
2363 property held for the production of such income, and the amortizable  
2364 bond premium for the taxable year on any bond the interest on which  
2365 is exempt from tax under this chapter to the extent that such expenses  
2366 and premiums are deductible in determining federal adjusted gross  
2367 income, [and] (ix) for property placed in service after September 10,  
2368 2001, but prior to September 11, 2004, in taxable years ending after  
2369 September 10, 2001, any additional allowance for depreciation under  
2370 subsection (k) of Section 168 of the Internal Revenue Code, as provided  
2371 by Section 101 of the Job Creation and Worker Assistance Act of 2002,  
2372 to the extent deductible in determining federal adjusted gross income,  
2373 and (x) to the extent deductible in determining federal adjusted gross  
2374 income, any amount excluded from gross income as a domestic  
2375 production deduction pursuant to Section 199 of the Internal Revenue  
2376 Code.

2377 Sec. 574. Subsection (a) of section 12-702 of the general statutes is  
2378 repealed and the following is substituted in lieu thereof (*Effective July*  
2379 *1, 2009, and applicable to taxable years commencing on or after January 1,*  
2380 *2009*):

2381 (a) (1) (A) Any person, other than a trust or estate, subject to the tax  
2382 under this chapter for any taxable year who files under the federal  
2383 income tax for such taxable year as a married individual filing  
2384 separately or, for taxable years commencing prior to January 1, 2000,  
2385 who files income tax for such taxable year as an unmarried individual  
2386 shall be entitled to a personal exemption of twelve thousand dollars in  
2387 determining Connecticut taxable income for purposes of this chapter.

2388 (B) In the case of any such taxpayer whose Connecticut adjusted  
2389 gross income for the taxable year exceeds twenty-four thousand  
2390 dollars, the exemption amount shall be reduced by one thousand  
2391 dollars for each one thousand dollars, or fraction thereof, by which the

2392 taxpayer's Connecticut adjusted gross income for the taxable year  
2393 exceeds said amount. In no event shall the reduction exceed one  
2394 hundred per cent of the exemption.

2395 (2) For taxable years commencing on or after January 1, 2000, any  
2396 person, other than a trust or estate, subject to the tax under this chapter  
2397 for any taxable year who files under the federal income tax for such  
2398 taxable year as an unmarried individual shall be entitled to a personal  
2399 exemption in determining Connecticut taxable income for purposes of  
2400 this chapter as follows:

2401 (A) For taxable years commencing on or after January 1, 2000, but  
2402 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In  
2403 the case of any such taxpayer whose Connecticut adjusted gross  
2404 income for the taxable year exceeds twenty-four thousand five  
2405 hundred dollars, the exemption amount shall be reduced by one  
2406 thousand dollars for each one thousand dollars, or fraction thereof, by  
2407 which the taxpayer's Connecticut adjusted gross income for the taxable  
2408 year exceeds said amount. In no event shall the reduction exceed one  
2409 hundred per cent of the exemption;

2410 (B) For taxable years commencing on or after January 1, 2001, but  
2411 prior to January 1, 2004, twelve thousand five hundred dollars. In the  
2412 case of any such taxpayer whose Connecticut adjusted gross income  
2413 for the taxable year exceeds twenty-five thousand dollars, the  
2414 exemption amount shall be reduced by one thousand dollars for each  
2415 one thousand dollars, or fraction thereof, by which the taxpayer's  
2416 Connecticut adjusted gross income for the taxable year exceeds said  
2417 amount. In no event shall the reduction exceed one hundred per cent  
2418 of the exemption;

2419 (C) For taxable years commencing on or after January 1, 2004, but  
2420 prior to January 1, 2007, twelve thousand six hundred twenty-five  
2421 dollars. In the case of any such taxpayer whose Connecticut adjusted  
2422 gross income for the taxable year exceeds twenty-five thousand two  
2423 hundred fifty dollars, the exemption amount shall be reduced by one

2424 thousand dollars for each one thousand dollars, or fraction thereof, by  
2425 which the taxpayer's Connecticut adjusted gross income for the taxable  
2426 year exceeds said amount. In no event shall the reduction exceed one  
2427 hundred per cent of the exemption;

2428 (D) For taxable years commencing on or after January 1, 2007, but  
2429 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.  
2430 In the case of any such taxpayer whose Connecticut adjusted gross  
2431 income for the taxable year exceeds twenty-five thousand five hundred  
2432 dollars, the exemption amount shall be reduced by one thousand  
2433 dollars for each one thousand dollars, or fraction thereof, by which the  
2434 taxpayer's Connecticut adjusted gross income for the taxable year  
2435 exceeds said amount. In no event shall the reduction exceed one  
2436 hundred per cent of the exemption;

2437 (E) For taxable years commencing on or after January 1, 2008, but  
2438 prior to January 1, [2009] 2012, thirteen thousand dollars. In the case of  
2439 any such taxpayer whose Connecticut adjusted gross income for the  
2440 taxable year exceeds twenty-six thousand dollars, the exemption  
2441 amount shall be reduced by one thousand dollars for each one  
2442 thousand dollars, or fraction thereof, by which the taxpayer's  
2443 Connecticut adjusted gross income for the taxable year exceeds said  
2444 amount. In no event shall the reduction exceed one hundred per cent  
2445 of the exemption;

2446 (F) For taxable years commencing on or after January 1, [2009] 2012,  
2447 but prior to January 1, [2010] 2013, thirteen thousand five hundred  
2448 dollars. In the case of any such taxpayer whose Connecticut adjusted  
2449 gross income for the taxable year exceeds twenty-seven thousand  
2450 dollars, the exemption amount shall be reduced by one thousand  
2451 dollars for each one thousand dollars, or fraction thereof, by which the  
2452 taxpayer's Connecticut adjusted gross income for the taxable year  
2453 exceeds said amount. In no event shall the reduction exceed one  
2454 hundred per cent of the exemption;

2455 (G) For taxable years commencing on or after January 1, [2010] 2013,

2456 but prior to January 1, [2011] 2014, fourteen thousand dollars. In the  
2457 case of any such taxpayer whose Connecticut adjusted gross income  
2458 for the taxable year exceeds twenty-eight thousand dollars, the  
2459 exemption amount shall be reduced by one thousand dollars for each  
2460 one thousand dollars, or fraction thereof, by which the taxpayer's  
2461 Connecticut adjusted gross income for the taxable year exceeds said  
2462 amount. In no event shall the reduction exceed one hundred per cent  
2463 of the exemption;

2464 (H) For taxable years commencing on or after January 1, [2011] 2014,  
2465 but prior to January 1, [2012] 2015, fourteen thousand five hundred  
2466 dollars. In the case of any such taxpayer whose Connecticut adjusted  
2467 gross income for the taxable year exceeds twenty-nine thousand  
2468 dollars, the exemption amount shall be reduced by one thousand  
2469 dollars for each one thousand dollars, or fraction thereof, by which the  
2470 taxpayer's Connecticut adjusted gross income for the taxable year  
2471 exceeds said amount. In no event shall the reduction exceed one  
2472 hundred per cent of the exemption;

2473 (I) For taxable years commencing on or after January 1, [2012] 2015,  
2474 fifteen thousand dollars. In the case of any such taxpayer whose  
2475 Connecticut adjusted gross income for the taxable year exceeds thirty  
2476 thousand dollars, the exemption amount shall be reduced by one  
2477 thousand dollars for each one thousand dollars, or fraction thereof, by  
2478 which the taxpayer's Connecticut adjusted gross income for the taxable  
2479 year exceeds said amount. In no event shall the reduction exceed one  
2480 hundred per cent of the exemption.

2481 Sec. 575. Subsection (a) of section 12-703 of the general statutes is  
2482 repealed and the following is substituted in lieu thereof (*Effective July*  
2483 *1, 2009, and applicable to taxable years commencing on or after January 1,*  
2484 *2009*):

2485 (a) (1) Any person, other than a trust or estate, subject to the tax  
2486 under this chapter for any taxable year who files under the federal  
2487 income tax for such taxable year as a married individual filing

2488 separately or for taxable years commencing prior to January 1, 2000,  
 2489 who files under the federal income tax for such taxable year as an  
 2490 unmarried individual shall be entitled to a credit in determining the  
 2491 amount of tax liability for purposes of this chapter in accordance with  
 2492 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%

2493 (2) For taxable years commencing on or after January 1, 2000, any  
 2494 person, other than a trust or estate, subject to the tax under this chapter  
 2495 for any taxable year who files under the federal income tax for such  
 2496 taxable year as an unmarried individual shall be entitled to a credit in  
 2497 determining the amount of tax liability for purposes of this chapter in  
 2498 accordance with the following schedule:

2499 (A) For taxable years commencing on or after January 1, 2000, but  
 2500 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%

2501 (B) For taxable years commencing on or after January 1, 2001, but  
 2502 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	

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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	
T2746	not over \$53,500	3%
T2747	Over \$53,500 but	
T2748	not over \$54,000	2%
T2749	Over \$54,000 but	
T2750	not over \$54,500	1%

2503 (C) For taxable years commencing on or after January 1, 2004, but  
 2504 prior to January 1, 2007:

T2751	Connecticut	
T2752	Adjusted Gross Income	Amount of Credit
T2753	Over \$12,625 but	
T2754	not over \$15,750	75%
T2755	Over \$15,750 but	
T2756	not over \$16,250	70%
T2757	Over \$16,250 but	
T2758	not over \$16,750	65%
T2759	Over \$16,750 but	
T2760	not over \$17,250	60%
T2761	Over \$17,250 but	
T2762	not over \$17,750	55%
T2763	Over \$17,750 but	
T2764	not over \$18,250	50%
T2765	Over \$18,250 but	
T2766	not over \$18,750	45%
T2767	Over \$18,750 but	

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T2768	not over \$19,250	40%
T2769	Over \$19,250 but	
T2770	not over \$21,050	35%
T2771	Over \$21,050 but	
T2772	not over \$21,550	30%
T2773	Over \$21,550 but	
T2774	not over \$22,050	25%
T2775	Over \$22,050 but	
T2776	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%

2505 (D) For taxable years commencing on or after January 1, 2007, but  
 2506 prior to January 1, 2008:

T2807	Connecticut	
T2808	Adjusted Gross Income	Amount of Credit
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	
T2842	not over \$28,600	11%
T2843	Over \$28,600 but	
T2844	not over \$51,000	10%
T2845	Over \$51,000 but	
T2846	not over \$51,500	9%
T2847	Over \$51,500 but	
T2848	not over \$52,000	8%
T2849	Over \$52,000 but	
T2850	not over \$52,500	7%
T2851	Over \$52,500 but	
T2852	not over \$53,000	6%
T2853	Over \$53,000 but	
T2854	not over \$53,500	5%
T2855	Over \$53,500 but	
T2856	not over \$54,000	4%
T2857	Over \$54,000 but	
T2858	not over \$54,500	3%
T2859	Over \$54,500 but	
T2860	not over \$55,000	2%
T2861	Over \$55,000 but	
T2862	not over \$55,500	1%

2507 (E) For taxable years commencing on or after January 1, 2008, but  
 2508 prior to January 1, [2009] 2012:

T2863	Connecticut	
T2864	Adjusted Gross Income	Amount of Credit

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T2865	Over \$13,000 but	
T2866	not over \$16,300	75%
T2867	Over \$16,300 but	
T2868	not over \$16,800	70%
T2869	Over \$16,800 but	
T2870	not over \$17,300	65%
T2871	Over \$17,300 but	
T2872	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	
T2908	not over \$54,000	6%
T2909	Over \$54,000 but	
T2910	not over \$54,500	5%
T2911	Over \$54,500 but	
T2912	not over \$55,000	4%
T2913	Over \$55,000 but	
T2914	not over \$55,500	3%
T2915	Over \$55,500 but	
T2916	not over \$56,000	2%
T2917	Over \$56,000 but	
T2918	not over \$56,500	1%

2509 (F) For taxable years commencing on or after January 1, [2009] 2012,  
 2510 but prior to January 1, [2010] 2013:

T2919	Connecticut	
T2920	Adjusted Gross Income	Amount Of Credit
T2921	Over \$13,500 but	
T2922	not over \$16,900	75%
T2923	Over \$16,900 but	
T2924	not over \$17,400	70%
T2925	Over \$17,400 but	
T2926	not over \$17,900	65%
T2927	Over \$17,900 but	
T2928	not over \$18,400	60%
T2929	Over \$18,400 but	
T2930	not over \$18,900	55%

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T2931	Over \$18,900 but	
T2932	not over \$19,400	50%
T2933	Over \$19,400 but	
T2934	not over \$19,900	45%
T2935	Over \$19,900 but	
T2936	not over \$20,400	40%
T2937	Over \$20,400 but	
T2938	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	
T2974	not over \$58,500	1%

2511 (G) For taxable years commencing on or after January 1, [2010] 2013,  
 2512 but prior to January 1, [2011] 2014:

T2975	Connecticut	
T2976	Adjusted Gross Income	Amount of Credit
T2977	Over \$14,000 but	
T2978	not over \$17,500	75%
T2979	Over \$17,500 but	
T2980	not over \$18,000	70%
T2981	Over \$18,000 but	
T2982	not over \$18,500	65%
T2983	Over \$18,500 but	
T2984	not over \$19,000	60%
T2985	Over \$19,000 but	
T2986	not over \$19,500	55%
T2987	Over \$19,500 but	
T2988	not over \$20,000	50%
T2989	Over \$20,000 but	
T2990	not over \$20,500	45%
T2991	Over \$20,500 but	
T2992	not over \$21,000	40%
T2993	Over \$21,000 but	
T2994	not over \$23,300	35%
T2995	Over \$23,300 but	
T2996	not over \$23,800	30%

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T2997	Over \$23,800 but	
T2998	not over \$24,300	25%
T2999	Over \$24,300 but	
T3000	not over \$24,800	20%
T3001	Over \$24,800 but	
T3002	not over \$29,200	15%
T3003	Over \$29,200 but	
T3004	not over \$29,700	14%
T3005	Over \$29,700 but	
T3006	not over \$30,200	13%
T3007	Over \$30,200 but	
T3008	not over \$30,700	12%
T3009	Over \$30,700 but	
T3010	not over \$31,200	11%
T3011	Over \$31,200 but	
T3012	not over \$56,000	10%
T3013	Over \$56,000 but	
T3014	not over \$56,500	9%
T3015	Over \$56,500 but	
T3016	not over \$57,000	8%
T3017	Over \$57,000 but	
T3018	not over \$57,500	7%
T3019	Over \$57,500 but	
T3020	not over \$58,000	6%
T3021	Over \$58,000 but	
T3022	not over \$58,500	5%
T3023	Over \$58,500 but	
T3024	not over \$59,000	4%
T3025	Over \$59,000 but	
T3026	not over \$59,500	3%
T3027	Over \$59,500 but	
T3028	not over \$60,000	2%
T3029	Over \$60,000 but	
T3030	not over \$60,500	1%

2513 (H) For taxable years commencing on or after January 1, [2011] 2014,  
 2514 but prior to January 1, [2012] 2015:

T3031	Connecticut	
T3032	Adjusted Gross Income	Amount of Credit
T3033	Over \$14,500 but	
T3034	not over \$18,100	75%
T3035	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%
T3071	Over \$58,500 but	
T3072	not over \$59,000	8%
T3073	Over \$59,000 but	
T3074	not over \$59,500	7%
T3075	Over \$59,500 but	
T3076	not over \$60,000	6%
T3077	Over \$60,000 but	
T3078	not over \$60,500	5%
T3079	Over \$60,500 but	
T3080	not over \$61,000	4%
T3081	Over \$61,000 but	
T3082	not over \$61,500	3%
T3083	Over \$61,500 but	
T3084	not over \$62,000	2%
T3085	Over \$62,000 but	
T3086	not over \$62,500	1%

2515 (I) For taxable years commencing on or after January 1, [2012] 2015:

T3087	Connecticut	
T3088	Adjusted Gross Income	Amount of Credit
T3089	Over \$15,000 but	
T3090	not over \$18,800	75%
T3091	Over \$18,800 but	
T3092	not over \$19,300	70%
T3093	Over \$19,300 but	
T3094	not over \$19,800	65%

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T3095	Over \$19,800 but	
T3096	not over \$20,300	60%
T3097	Over \$20,300 but	
T3098	not over \$20,800	55%
T3099	Over \$20,800 but	
T3100	not over \$21,300	50%
T3101	Over \$21,300 but	
T3102	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	
T3138	not over \$63,500	3%
T3139	Over \$63,500 but	
T3140	not over \$64,000	2%
T3141	Over \$64,000 but	
T3142	not over \$64,500	1%

2516 Sec. 576. Subsection (c) of section 12-704c of the general statutes is  
 2517 repealed and the following is substituted in lieu thereof (*Effective July*  
 2518 *1, 2009, and applicable to taxable years commencing on or after January 1,*  
 2519 *2009*):

2520 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in  
 2521 the case of any such taxpayer who files under the federal income tax  
 2522 for such taxable year as an unmarried individual whose Connecticut  
 2523 adjusted gross income exceeds fifty-two thousand five hundred  
 2524 dollars, the amount of the credit that exceeds one hundred dollars shall  
 2525 be reduced by ten per cent for each ten thousand dollars, or fraction  
 2526 thereof, by which the taxpayer's Connecticut adjusted gross income  
 2527 exceeds said amount.

2528 (B) For taxable years commencing on or after January 1, 2000, but  
 2529 prior to January 1, 2001, in the case of any such taxpayer who files  
 2530 under the federal income tax for such taxable year as an unmarried  
 2531 individual whose Connecticut adjusted gross income exceeds fifty-  
 2532 three thousand five hundred dollars, the amount of the credit that  
 2533 exceeds one hundred dollars shall be reduced by ten per cent for each  
 2534 ten thousand dollars, or fraction thereof, by which the taxpayer's  
 2535 Connecticut adjusted gross income exceeds said amount.

2536 (C) For taxable years commencing on or after January 1, 2001, but  
2537 prior to January 1, 2004, in the case of any such taxpayer who files  
2538 under the federal income tax for such taxable year as an unmarried  
2539 individual whose Connecticut adjusted gross income exceeds fifty-four  
2540 thousand five hundred dollars, the amount of the credit shall be  
2541 reduced by ten per cent for each ten thousand dollars, or fraction  
2542 thereof, by which the taxpayer's Connecticut adjusted gross income  
2543 exceeds said amount.

2544 (D) For taxable years commencing on or after January 1, 2004, but  
2545 prior to January 1, 2007, in the case of any such taxpayer who files  
2546 under the federal income tax for such taxable year as an unmarried  
2547 individual whose Connecticut adjusted gross income exceeds fifty-five  
2548 thousand dollars, the amount of the credit shall be reduced by ten per  
2549 cent for each ten thousand dollars, or fraction thereof, by which the  
2550 taxpayer's Connecticut adjusted gross income exceeds said amount.

2551 (E) For taxable years commencing on or after January 1, 2007, but  
2552 prior to January 1, 2008, in the case of any such taxpayer who files  
2553 under the federal income tax for such taxable year as an unmarried  
2554 individual whose Connecticut adjusted gross income exceeds fifty-five  
2555 thousand five hundred dollars, the amount of the credit shall be  
2556 reduced by ten per cent for each ten thousand dollars, or fraction  
2557 thereof, by which the taxpayer's Connecticut adjusted gross income  
2558 exceeds said amount.

2559 (F) For taxable years commencing on or after January 1, 2008, but  
2560 prior to January 1, 2009, in the case of any such taxpayer who files  
2561 under the federal income tax for such taxable year as an unmarried  
2562 individual whose Connecticut adjusted gross income exceeds fifty-six  
2563 thousand five hundred dollars, the amount of the credit shall be  
2564 reduced by ten per cent for each ten thousand dollars, or fraction  
2565 thereof, by which the taxpayer's Connecticut adjusted gross income  
2566 exceeds said amount.

2567 (G) For taxable years commencing on or after January 1, 2009, but

2568 prior to January 1, 2010, in the case of any such taxpayer who files  
2569 under the federal income tax for such taxable year as an unmarried  
2570 individual whose Connecticut adjusted gross income exceeds [fifty-  
2571 eight thousand five hundred] forty-two thousand three hundred  
2572 seventy-five dollars, the amount of the credit shall be reduced by ten  
2573 per cent for each [ten thousand] seven thousand five hundred dollars,  
2574 or fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2575 income exceeds said amount.

2576 (H) For taxable years commencing on or after January 1, 2010, [but  
2577 prior to January 1, 2011,] in the case of any such taxpayer who files  
2578 under the federal income tax for such taxable year as an unmarried  
2579 individual whose Connecticut adjusted gross income exceeds [sixty  
2580 thousand five hundred] fourteen thousand one hundred twenty-five  
2581 dollars, the amount of the credit shall be reduced by ten per cent for  
2582 each [ten thousand] two thousand five hundred dollars, or fraction  
2583 thereof, by which the taxpayer's Connecticut adjusted gross income  
2584 exceeds said amount.

2585 [(I) For taxable years commencing on or after January 1, 2011, but  
2586 prior to January 1, 2012, in the case of any such taxpayer who files  
2587 under the federal income tax for such taxable year as an unmarried  
2588 individual whose Connecticut adjusted gross income exceeds  
2589 sixty-two thousand five hundred dollars, the amount of the credit shall  
2590 be reduced by ten per cent for each ten thousand dollars, or fraction  
2591 thereof, by which the taxpayer's Connecticut adjusted gross income  
2592 exceeds said amount.

2593 (J) For taxable years commencing on or after January 1, 2012, in the  
2594 case of any such taxpayer who files under the federal income tax for  
2595 such taxable year as an unmarried individual whose Connecticut  
2596 adjusted gross income exceeds sixty-four thousand five hundred  
2597 dollars, the amount of the credit shall be reduced by ten per cent for  
2598 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
2599 Connecticut adjusted gross income exceeds said amount.]

2600 (2) [In] (A) For taxable years commencing prior to January 1, 2009,  
2601 in the case of any such taxpayer who files under the federal income tax  
2602 for such taxable year as a married individual filing separately whose  
2603 Connecticut adjusted gross income exceeds fifty thousand two  
2604 hundred fifty dollars, the amount of the credit shall be reduced by ten  
2605 per cent for each five thousand dollars, or fraction thereof, by which  
2606 the taxpayer's Connecticut adjusted gross income exceeds said  
2607 amount.

2608 (B) For taxable years commencing on or after January 1, 2009, but  
2609 prior to January 1, 2010, in the case of any such taxpayer who files  
2610 under the federal income tax for such taxable year as a married  
2611 individual filing separately whose Connecticut adjusted gross income  
2612 exceeds thirty-seven thousand six hundred eighty-eight dollars, the  
2613 amount of the credit shall be reduced by ten per cent for each three  
2614 thousand seven hundred fifty dollars, or fraction thereof, by which the  
2615 taxpayer's Connecticut adjusted gross income exceeds said amount.

2616 (C) For taxable years commencing on or after January 1, 2010, in the  
2617 case of any such taxpayer who files under the federal income tax for  
2618 such taxable year as a married individual filing separately whose  
2619 Connecticut adjusted gross income exceeds twelve thousand five  
2620 hundred sixty-three dollars, the amount of the credit shall be reduced  
2621 by ten per cent for each one thousand two hundred fifty dollars, or  
2622 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2623 income exceeds said amount.

2624 (3) [In] (A) For taxable years commencing prior to January 1, 2009,  
2625 in the case of a taxpayer who files under the federal income tax for  
2626 such taxable year as a head of household whose Connecticut adjusted  
2627 gross income exceeds seventy-eight thousand five hundred dollars, the  
2628 amount of the credit shall be reduced by ten per cent for each ten  
2629 thousand dollars or fraction thereof, by which the taxpayer's  
2630 Connecticut adjusted gross income exceeds said amount.

2631 (B) For taxable years commencing on or after January 1, 2009, but

2632 prior to January 1, 2010, in the case of any such taxpayer who files  
2633 under the federal income tax for such taxable year as a head of  
2634 household whose Connecticut adjusted gross income exceeds fifty-  
2635 eight thousand eight hundred seventy-five dollars, the amount of the  
2636 credit shall be reduced by ten per cent for each seven thousand five  
2637 hundred dollars, or fraction thereof, by which the taxpayer's  
2638 Connecticut adjusted gross income exceeds said amount.

2639 (C) For taxable years commencing on or after January 1, 2010, in the  
2640 case of any such taxpayer who files under the federal income tax for  
2641 such taxable year as a head of household whose Connecticut adjusted  
2642 gross income exceeds nineteen thousand six hundred twenty-five  
2643 dollars, the amount of the credit shall be reduced by ten per cent for  
2644 each two thousand five hundred dollars, or fraction thereof, by which  
2645 the taxpayer's Connecticut adjusted gross income exceeds said  
2646 amount.

2647 (4) [In] (A) For taxable years commencing prior to January 1, 2009,  
2648 in the case of a taxpayer who files under federal income tax for such  
2649 taxable year as married individuals filing jointly whose Connecticut  
2650 adjusted gross income exceeds one hundred thousand five hundred  
2651 dollars, the amount of the credit shall be reduced by ten per cent for  
2652 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
2653 Connecticut adjusted gross income exceeds said amount.

2654 (B) For taxable years commencing on or after January 1, 2009, but  
2655 prior to January 1, 2010, in the case of any such taxpayer who files  
2656 under the federal income tax for such taxable year as married  
2657 individuals filing jointly whose Connecticut adjusted gross income  
2658 exceeds seventy-five thousand three hundred seventy-five dollars, the  
2659 amount of the credit shall be reduced by ten per cent for each seven  
2660 thousand five hundred dollars, or fraction thereof, by which the  
2661 taxpayer's Connecticut adjusted gross income exceeds said amount.

2662 (C) For taxable years commencing on or after January 1, 2010, in the  
2663 case of any such taxpayer who files under the federal income tax for

2664 such taxable year as married individuals filing jointly whose  
2665 Connecticut adjusted gross income exceeds twenty-five thousand one  
2666 hundred twenty-five dollars, the amount of the credit shall be reduced  
2667 by ten per cent for each two thousand five hundred dollars, or fraction  
2668 thereof, by which the taxpayer's Connecticut adjusted gross income  
2669 exceeds said amount.

2670 Sec. 577. Subdivision (2) of subsection (d) of section 12-63a of the  
2671 general statutes is repealed and the following is substituted in lieu  
2672 thereof (*Effective July 1, 2010*):

2673 (2) As used in subdivision (1) of this subsection, "first sale" means  
2674 any sale or conveyance by an owner of any mobile manufactured  
2675 home on or after October 1, 1986, except a sale or conveyance to (A) an  
2676 owner's spouse; (B) an owner's brother or sister who actually resides in  
2677 the mobile manufactured home unit being sold or conveyed; or (C) any  
2678 other person if the owner makes such sale to such other person for the  
2679 purpose of using the proceeds of such sale to purchase a substitute  
2680 mobile manufactured home to be located on the leasehold site being  
2681 occupied by such owner's existing mobile manufactured home. In the  
2682 case of a sale as defined in subparagraph (C) of this subdivision, the  
2683 owner's substitute mobile manufactured home subsequently located  
2684 on the owner's leasehold site shall be assessed in the same manner as  
2685 his original mobile manufactured home until a first sale. The original  
2686 mobile manufactured home removed from the owner's leasehold site  
2687 shall be assessed as provided in subsection (c) of this section, unless  
2688 the new owner of such original mobile manufactured home can  
2689 independently qualify to be assessed as such homes were assessed in  
2690 the assessment year commencing October 1, 1985, under subparagraph  
2691 (C) of this subdivision. Notwithstanding the provisions of this section,  
2692 a mobile manufactured home which is treated by a municipality as  
2693 personal property in accordance with the provisions of this subsection  
2694 shall continue to be treated as real property pursuant to [sections 12-  
2695 412c and] section 21-67a.

2696 Sec. 578. Section 12-129s of the general statutes is repealed and the

2697 following is substituted in lieu thereof (*Effective July 1, 2010*):

2698 Any municipality may, by vote of its legislative body or, in a  
2699 municipality where the legislative body is a town meeting, by vote of  
2700 the board of selectmen, provide a property tax exemption with respect  
2701 to motor vehicles that are exempt from sales and use taxes under  
2702 subdivision [(110) or] (115) of section 12-412, as amended by this act.

2703 Sec. 579. Subdivision (19) of section 12-412 of the general statutes is  
2704 repealed and the following is substituted in lieu thereof (*Effective July*  
2705 *1, 2010*):

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

2730 in this subparagraph; and (F) support hose that is specially designed to  
2731 aid in the circulation of blood and is purchased by a person who has a  
2732 medical need for such hose. Repair or replacement parts are exempt  
2733 whether purchased separately or in conjunction with the item for  
2734 which they are intended, and whether such parts continue the original  
2735 function or enhance the functionality of such item. As used in this  
2736 subdivision, "repair services" means services that are described in  
2737 subparagraph (Q) or (CC) of subdivision [(37)] (34) of subsection (a) of  
2738 section 12-407.

2739 Sec. 580. Subdivision (85) of section 12-412 of the general statutes is  
2740 repealed and the following is substituted in lieu thereof (*Effective July*  
2741 *1, 2010*):

2742 (85) Sales of any landscaping and horticultural services, window  
2743 cleaning services or maintenance services, as described in  
2744 subparagraph (I) of subdivision [(37)] (34) of subsection (a) of section  
2745 12-407, on or after July 1, 1994, which are rendered to a person  
2746 determined to be eligible for, and currently receiving, total disability  
2747 benefits under the Social Security Act, provided such services are  
2748 rendered at the residence of such person.

2749 Sec. 581. Subdivision (106) of section 12-412 of the general statutes is  
2750 repealed and the following is substituted in lieu thereof (*Effective July*  
2751 *1, 2010*):

2752 (106) Sales of services enumerated in subparagraph (J) of  
2753 subdivision [(37)] (34) of subsection (a) of section 12-407, on or after  
2754 July 1, 1999, which services are rendered to the central clearinghouse  
2755 organized and operated under the direction of the Department of  
2756 Public Utility Control, by the public utilities of this state for receiving  
2757 and giving the notices required by section 16-349.

2758 Sec. 582. Subdivision (3) of subsection (a) of section 12-458 of the  
2759 general statutes is repealed and the following is substituted in lieu  
2760 thereof (*Effective July 1, 2010*):

2761 (3) Said tax shall not be payable on such fuel as may have been (A)  
2762 sold to the United States, (B) sold to a municipality of this state, (i) for  
2763 use by any contractor performing a service for such municipality in  
2764 accordance with a contract, provided such fuel is used by such  
2765 contractor exclusively for the purposes of and in accordance with such  
2766 contract, or (ii) for use exclusively in a school bus, as defined in section  
2767 14-275, (C) sold to a municipality of this state, a transit district of this  
2768 state, or this state, at other than a retail outlet, for governmental  
2769 purposes and for use in vehicles owned and operated, or leased and  
2770 operated by such municipality, such transit district or this state, (D)  
2771 sold to a person licensed as a distributor in this state under section 12-  
2772 456, (E) transferred from storage within this state to some point  
2773 without this state, (F) sold to the holder of a permit issued under  
2774 section 12-458a for sale or use without this state, (G) sold to [the holder  
2775 of a permit issued under subdivision (63) of section 12-412] a farmer  
2776 engaged in agricultural production as a trade or business, provided (i)  
2777 such fuel is not used in motor vehicles registered or required to be  
2778 registered to operate upon the public highways of this state, unless  
2779 such fuel is used in motor vehicles registered exclusively for farming  
2780 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in  
2781 which such person keeps fuel for personal and farm use, and (iii) a  
2782 statement, prescribed as to form by the Commissioner of Revenue  
2783 Services and bearing notice to the effect that false statements made  
2784 under this section are punishable, that such fuel is used exclusively for  
2785 farming purposes, is submitted by such person to the distributor, (H)  
2786 sold exclusively to furnish power for an industrial plant in the actual  
2787 fabrication of finished products to be sold, or for the fishing industry,  
2788 (I) sold exclusively for heating purposes, (J) sold exclusively to furnish  
2789 gas, water, steam or electricity, if delivered to consumers through  
2790 mains, lines or pipes, (K) sold to the owner or operator of an aircraft, as  
2791 defined in section 15-34, exclusively for aviation purposes, provided (i)  
2792 for purposes of this subdivision, "aviation purposes" means for the  
2793 purpose of powering an aircraft or an aircraft engine, (ii) such fuel is  
2794 delivered, upon such sale, to a tank in which fuel is kept exclusively  
2795 for aviation purposes, and (iii) a statement, prescribed as to form by

2796 the Commissioner of Revenue Services and bearing notice to the effect  
2797 that false statements made under this section are punishable, that such  
2798 fuel is used exclusively for aviation purposes, is submitted by such  
2799 person to the distributor, (L) sold to a dealer who is licensed under  
2800 section 12-462 and whose place of business is located upon an  
2801 established airport within this state, or (M) diesel fuel sold exclusively  
2802 for use in portable power system generators that are larger than one  
2803 hundred fifty kilowatts.

2804 Sec. 583. Subdivision (2) of subsection (b) of section 12-587 of the  
2805 general statutes is repealed and the following is substituted in lieu  
2806 thereof (*Effective July 1, 2010*):

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

2830 code classifications 2000 to 3999, inclusive, or in Sector 31, 32 or 33 in  
2831 the North American Industrial Classification System United States  
2832 Manual, United States Office of Management and Budget, 1997 edition;  
2833 (H) for any first sale occurring on or after July 1, 2002, number 2  
2834 heating oil to be used exclusively in a vessel primarily engaged in  
2835 interstate commerce, which vessel qualifies for an exemption under  
2836 section 12-412, as amended by this act; (I) for any first sale occurring  
2837 on or after July 1, 2000, paraffin or microcrystalline waxes; (J) for any  
2838 first sale occurring prior to July 1, 2008, petroleum products to be used  
2839 as a fuel for a fuel cell, [as defined in subdivision (113) of section 12-  
2840 412] where "fuel cell" means a device that directly or indirectly  
2841 produces electricity directly from hydrogen or hydrocarbon fuel  
2842 through a noncombustive electro-chemical process; (K) a commercial  
2843 heating oil blend containing not less than ten per cent of alternative  
2844 fuels derived from agricultural produce, food waste, waste vegetable  
2845 oil or municipal solid waste, including, but not limited to, biodiesel or  
2846 low sulfur dyed diesel fuel; or (L) for any first sale occurring on or  
2847 after July 1, 2007, diesel fuel other than diesel fuel to be used in an  
2848 electric generating facility to generate electricity.

2849 Sec. 584. Subsection (c) of section 21-67a of the general statutes is  
2850 repealed and the following is substituted in lieu thereof (*Effective July*  
2851 *1, 2010*):

2852 (c) On or after October 1, 1986, conveyances of title of mobile  
2853 manufactured homes in mobile manufactured home parks licensed  
2854 under this chapter or located on single-family lots owned by a person  
2855 other than the homeowner shall comply with the following  
2856 requirements: (1) The document conveying the title shall contain (A) a  
2857 description of the mobile manufactured home, setting forth the name  
2858 of the manufacturer, the model number, the serial number and all  
2859 encumbrances on the home, (B) the name and address of the mobile  
2860 manufactured home park in which the home is located, including lot  
2861 number, if any, within the park, or for those homes not situated in  
2862 mobile manufactured home parks, the name and address of the  
2863 individual owning the lot on which the home is located and the

2864 address of the lot, and (C) the amount due and owing, if any, for  
2865 property taxes to the municipality in which the mobile manufactured  
2866 home is located; and (2) the document conveying title shall be filed in  
2867 the town clerk's office of the municipality in which the home is located  
2868 for recording on the land records. [; and (3) any taxes imposed as  
2869 provided in subsection (b) of section 12-412c which have become due  
2870 shall have been paid in full.] No purchaser of a mobile manufactured  
2871 home shall be entitled to assume the tenancy or rental agreement of the  
2872 seller in a mobile manufactured home park until such purchaser has  
2873 complied with [subdivisions (2) and (3)] subdivision (2) of this  
2874 subsection.

2875 Sec. 585. Section 22a-9 of the general statutes is repealed and the  
2876 following is substituted in lieu thereof (*Effective July 1, 2010*):

2877 The commissioner shall act as the official agent of the state in all  
2878 matters affecting the purposes of this title and sections 2-20a, 5-238a,  
2879 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a)  
2880 of section 7-131g, sections 7-131i, 7-131l, subsection (a) of section 10-  
2881 409, subdivisions (51) and (52) of section 12-81, [subdivisions (21) and  
2882 (22) of section 12-412,] subsections (a) and (b) of section 13a-94,  
2883 sections 13a-142a, 13b-56, 13b-57, 14-100b, 14-164c, chapter 268,  
2884 sections 16a-103, 22-91c, 22-91e, subsections (b) and (c) of section 22a-  
2885 148, section 22a-150, subdivisions (2) and (3) of section 22a-151,  
2886 sections 22a-153, 22a-154, 22a-155, 22a-156, 22a-158, chapter 446c,  
2887 sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,  
2888 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter  
2889 462, section 25-34, chapter 477, subsection (b) of section 25-128,  
2890 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-  
2891 257, 26-297, 26-303 and 47-46a, under any federal laws now or  
2892 hereafter to be enacted and as the official agent of any municipality,  
2893 district, region or authority or other recognized legal entity in  
2894 connection with the grant or advance of any federal or other funds or  
2895 credits to the state or through the state, to its political subdivisions.

2896 Sec. 586. Subsection (a) of section 26-82 of the general statutes is

2897 repealed and the following is substituted in lieu thereof (*Effective July*  
2898 *1, 2010*):

2899 (a) No person shall hunt, pursue, wound or kill any deer or sell or  
2900 offer for sale or have in possession the flesh of any deer captured or  
2901 killed in this state, or have in possession the flesh of any deer from any  
2902 other state or country unless it is properly tagged as required by such  
2903 state or country except as provided by the terms of this chapter or  
2904 regulations adopted pursuant thereto, and except that any landowner  
2905 or primary lessee of land owned by such landowner or the husband or  
2906 wife or any lineal descendant of such landowner or lessee or any  
2907 designated agent of such landowner or lessee may kill deer with a  
2908 shotgun, rifle or bow and arrow provided a damage permit has first  
2909 been obtained from the commissioner and such person has not been  
2910 convicted for any violation of this section, section 26-85, 26-86a, 26-86b  
2911 or 26-90 or subsection (b) of section 26-86a-2 of the regulations of  
2912 Connecticut state agencies within three years preceding the date of  
2913 application. Upon the receipt of an application, on forms provided by  
2914 the commissioner and containing such information as said  
2915 commissioner may require, from any landowner who has or whose  
2916 primary lessee has an actual or potential gross annual income of  
2917 twenty-five hundred dollars or more from the commercial cultivated  
2918 production of grain, forage, fruit, vegetables, flowers, ornamental  
2919 plants or Christmas trees and who is experiencing an actual or  
2920 potential loss of income because of severe damage by deer, the  
2921 commissioner shall issue not more than six damage permits without  
2922 fee to such landowner or the primary lessee of such landowner, or the  
2923 wife, husband, lineal descendant or designated agent of such  
2924 landowner or lessee. The application shall be notarized and signed by  
2925 all landowners. [or by the landowner or a lessee to whom a farmer tax  
2926 exemption permit has been issued pursuant to subdivision (63) of  
2927 section 12-412.] Such damage permit shall be valid through October  
2928 thirty-first of the year in which it is issued and may specify the hunting  
2929 implement or shot size or both which shall be used to take such deer.  
2930 The commissioner may at any time revoke such permit for violation of

2931 any provision of this section or for violation of any regulation pursuant  
2932 thereto or upon the request of the applicant. Notwithstanding the  
2933 provisions of section 26-85, the commissioner may issue a permit to  
2934 any landowner or primary lessee of land owned by such landowner or  
2935 the husband or wife or any lineal descendant of such landowner or  
2936 lessee and to not more than three designated agents of such landowner  
2937 or lessee to use a jacklight for the purpose of taking deer when it is  
2938 shown, to the satisfaction of the commissioner, that such deer are  
2939 causing damage which cannot be reduced during the daylight hours  
2940 between sunrise and one-half hour after sunset on the land of such  
2941 landowner. The commissioner may require notification as specified on  
2942 such permit prior to its use. Any deer killed in accordance with the  
2943 provisions of this section shall be the property of the owner of the land  
2944 upon which the same has been killed, but shall not be sold, bartered,  
2945 traded or offered for sale, and the person who kills any such deer shall  
2946 tag and report each deer killed, as provided in section 26-86b. Upon  
2947 receipt of the report required by section 26-86b, the commissioner shall  
2948 issue an additional damage permit to the person making such report.  
2949 Any deer killed otherwise than under the conditions provided for in  
2950 this chapter or regulations adopted pursuant thereto shall remain the  
2951 property of the state and may be disposed of by the commissioner at  
2952 the commissioner's discretion to any state institution or may be sold  
2953 and the proceeds of such sale shall be remitted to the State Treasurer,  
2954 who shall apply the same to the General Fund, and no person, except  
2955 the commissioner, shall retail, sell or offer for sale the whole or any  
2956 part of any such deer. No person shall be a designated agent of more  
2957 than one landowner or primary lessee in any calendar year. No person  
2958 shall make, set or use any trap, snare, salt lick, bait or other device for  
2959 the purpose of taking, injuring or killing any deer, except that deer  
2960 may be taken over an attractant in areas designated by the  
2961 commissioner. For the purposes of this section, an attractant means  
2962 any natural or artificial substance placed, exposed, deposited,  
2963 distributed or scattered that is used to attract, entice or lure deer to a  
2964 specific location including, but not limited to, salt, chemicals or  
2965 minerals, including their residues or any natural or artificial food, hay,

2966 grain, fruit or nuts. The commissioner may authorize any municipality,  
2967 homeowner association or nonprofit land-holding organization  
2968 approved by the commissioner under the provisions of this section to  
2969 take deer at any time, other than Sundays, or place using any method  
2970 consistent with professional wildlife management principles when a  
2971 severe nuisance or ecological damage can be demonstrated to the  
2972 satisfaction of the commissioner. Any such municipality, homeowner  
2973 association or nonprofit land-holding organization shall submit to the  
2974 commissioner, for the commissioner's review and approval, a plan that  
2975 describes the extent and degree of the nuisance or ecological damage  
2976 and the proposed methods of taking. Prior to the implementation of  
2977 any such approved plan, the municipality, homeowner association or  
2978 nonprofit land-holding organization shall provide notice of such plan  
2979 to any abutting landowners of such place where the plan will be  
2980 implemented. Such plan shall not authorize the use of a snare. No  
2981 person shall hunt, pursue or kill deer being pursued by any dog,  
2982 whether or not such dog is owned or controlled by such person, except  
2983 that no person shall be guilty of a violation under this section when  
2984 such a deer is struck by a motor vehicle operated by such person. No  
2985 person shall use or allow any dog in such person's charge to hunt,  
2986 pursue or kill deer. No permit shall be issued when in the opinion of  
2987 the commissioner the public safety may be jeopardized.

2988 Sec. 587. Section 52-568a of the general statutes is repealed and the  
2989 following is substituted in lieu thereof (*Effective July 1, 2010*):

2990 Any person or any attorney who represents such person, who  
2991 commences any civil action or complaint, in his own name or the name  
2992 of others, against the owner or operator of a "pick or cut your own  
2993 agricultural operation" (1) without probable cause, shall pay such  
2994 owner or operator double damages, including, in the discretion of the  
2995 court, costs and attorney's fees, or (2) without probable cause, and with  
2996 a malicious intent unjustly to vex and trouble such owner or operator,  
2997 shall pay such owner or operator treble damages including, in the  
2998 discretion of the court, costs and attorney's fees. As used in this  
2999 section, "pick or cut your own agricultural operation" means a farm [to

3000 whom the Department of Revenue Services has issued a farmer tax  
3001 exemption permit under subdivision (63) of section 12-412] that allows  
3002 any person to enter such farm for the purpose of agricultural  
3003 harvesting, including the cutting of Christmas trees. Nothing in this  
3004 section shall be construed to affect or abrogate the provisions of section  
3005 52-568.

3006 Sec. 588. Subdivisions (21), (22), (31), (40), (41), (43), (44), (50), (52),  
3007 (53), (58), (63), (64), (65), (66), (71), (72), (74), (82), (83), (88), (89), (90),  
3008 (91), (95), (102), (104), (108), (109), (110), (111), (113) and (117) of section  
3009 12-412 of the general statutes and sections 12-412c, 12-412i, 12-413b and  
3010 12-430a of the general statutes are repealed. (*Effective July 1, 2010, and*  
3011 *applicable to sales occurring on or after July 1, 2010*)"