



General Assembly

**Amendment**

January Session, 2009

LCO No. 9304

\*SB0090409304SD0\*

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

REP. STAPLES, 96<sup>th</sup> Dist.

To: Senate Bill No. 904

File No. 594

Cal. No. 413

**"AN ACT CONCERNING TECHNICAL AND CONFORMING  
CHANGES TO CERTAIN PROPERTY TAX RELIEF AND  
MUNICIPAL GRANT PROGRAMS."**

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

3 "Section 1. Subsection (g) of section 7-536 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective from*  
5 *passage*):

6 (g) Each municipality may apply to the secretary for expense  
7 reimbursement at the time it submits a local capital improvement  
8 project authorization request or any time after such authorization  
9 request has been approved by the secretary. The application for  
10 expense reimbursement shall be submitted on a form prescribed by the  
11 secretary and shall contain identification of the expenses for which  
12 reimbursement is sought and certification from the municipality that:  
13 (1) Expenditures for the project conform to the provisions of

14 subdivision (4) of subsection (a) of this section and the municipality is  
15 entitled to the reimbursement requested in the application; and (2) the  
16 municipality agrees to maintain detailed accounting records of the  
17 project reflecting the expenditures for which reimbursement has been  
18 requested and to make such records available to its independent  
19 auditor and the state. The municipality shall provide any other  
20 certification required by the secretary. Not later than five business  
21 days after [such certification] the date the secretary certifies to the  
22 Comptroller the amount due to the municipality, the Comptroller shall  
23 draw his or her order on the Treasurer, who shall pay the grant to the  
24 municipality.

25 Sec. 2. Section 12-170d of the general statutes is repealed and the  
26 following is substituted in lieu thereof (*Effective from passage*):

27 (a) Beginning with the calendar year 1973 and for each calendar  
28 year thereafter any renter of real property, or of a mobile  
29 manufactured home, as defined in section 12-63a, which he occupies as  
30 his home, who meets the qualifications set forth in this section, shall be  
31 entitled to receive in the following year in the form of direct payment  
32 from the state, a grant in refund of utility and rent bills actually paid  
33 by or for him on such real property or mobile manufactured home to  
34 the extent set forth in section 12-170e. Such grant by the state shall be  
35 made upon receipt by the state of a certificate of grant, [with a copy of  
36 the application therefor attached,] as provided in section 12-170f, as  
37 amended by this act, provided [such] application for such grant shall  
38 be made within one year from the close of the calendar year for which  
39 the grant is requested. If the rental quarters are occupied by more than  
40 one person, it shall be assumed for the purposes of this section and  
41 sections 12-170e and 12-170f, as amended by this act, that each of such  
42 persons pays his proportionate share of the rental and utility expenses  
43 levied thereon and grants shall be calculated on that portion of utility  
44 and rent bills paid that are applicable to the person making application  
45 for grant under said sections. For purposes of this section and said  
46 sections 12-170e and 12-170f a husband and wife shall constitute one  
47 tenant, and a resident of cooperative housing shall be a renter. To

48 qualify for such payment by the state, the renter shall meet  
49 qualification requirements in accordance with each of the following  
50 subdivisions: (1) (A) At the close of the calendar year for which a grant  
51 is claimed be sixty-five years of age or over, or his spouse who is  
52 residing with him shall be sixty-five years of age or over, at the close of  
53 such year, or be fifty years of age or over and the surviving spouse of a  
54 renter who at the time of his death had qualified and was entitled to  
55 tax relief under this chapter, provided such spouse was domiciled with  
56 such renter at the time of his death or (B) at the close of the calendar  
57 year for which a grant is claimed be under age sixty-five and eligible in  
58 accordance with applicable federal regulations, to receive permanent  
59 total disability benefits under Social Security, or if he has not been  
60 engaged in employment covered by Social Security and accordingly  
61 has not qualified for benefits thereunder but has become qualified for  
62 permanent total disability benefits under any federal, state or local  
63 government retirement or disability plan, including the Railroad  
64 Retirement Act and any government-related teacher's retirement plan,  
65 determined by the Secretary of the Office of Policy and Management to  
66 contain requirements in respect to qualification for such permanent  
67 total disability benefits which are comparable to such requirements  
68 under Social Security; (2) shall reside within this state and shall have  
69 resided within this state for at least one year or his spouse who is  
70 domiciled with him shall have resided within this state for at least one  
71 year and shall reside within this state at the time of filing the claim and  
72 shall have resided within this state for the period for which claim is  
73 made; (3) shall have taxable and nontaxable income, the total of which  
74 shall hereinafter be called "qualifying income", during the calendar  
75 year preceding the filing of [his] a claim in an amount of not more than  
76 twenty thousand dollars, jointly with spouse, if married, and not more  
77 than sixteen thousand two hundred dollars if unmarried, provided  
78 such maximum amounts of qualifying income shall be subject to  
79 adjustment in accordance with subdivision (2) of subsection (a) of  
80 section 12-170e, and provided the amount of any Medicaid payments  
81 made on behalf of the renter or the spouse of the renter shall not  
82 constitute income; and (4) shall not have received financial aid or

83 subsidy from federal, state, county or municipal funds, excluding  
84 Social Security receipts, emergency energy assistance under any state  
85 program, emergency energy assistance under any federal program,  
86 emergency energy assistance under any local program, payments  
87 received under the federal Supplemental Security Income Program,  
88 payments derived from previous employment, veterans and veterans  
89 disability benefits and subsidized housing accommodations, during  
90 the calendar year for which a grant is claimed, for payment, directly or  
91 indirectly, of rent, electricity, gas, water and fuel applicable to the  
92 rented residence. Notwithstanding the provisions of subdivision (4) of  
93 this subsection, a renter who receives cash assistance from the  
94 Department of Social Services in the calendar year prior to that in  
95 which such renter files an application for a grant may be entitled to  
96 receive such grant provided the amount of the cash assistance received  
97 shall be deducted from the amount of such grant and the difference  
98 between the amount of the cash assistance and the amount of the grant  
99 is equal to or greater than ten dollars. Funds attributable to such  
100 reductions shall be transferred annually from the appropriation to the  
101 Office of Policy and Management, for tax relief for elderly renters, to  
102 the Department of Social Services, to the appropriate accounts,  
103 following the issuance of such grants. Notwithstanding the provisions  
104 of subsection (b) of section 12-170aa, the owner of a mobile  
105 manufactured home may elect to receive benefits under section  
106 12-170e in lieu of benefits under said section 12-170aa.

107 (b) For purposes of determining qualifying income under subsection  
108 (a) of this section with respect to a married renter who submits an  
109 application for a grant in accordance with sections 12-170d to 12-170g,  
110 inclusive, as amended by this act, the Social Security income of the  
111 spouse of such renter shall not be included in the qualifying income of  
112 such renter, for purposes of determining eligibility for benefits under  
113 said sections, if such spouse is a resident of a health care or nursing  
114 home facility in this state receiving payment related to such spouse  
115 under the Title XIX Medicaid program. An applicant who is legally  
116 separated pursuant to the provisions of section 46b-40, as of the thirty-

117 first day of December preceding the date on which such person files an  
118 application for a grant in accordance with sections 12-170d to 12-170g,  
119 inclusive, as amended by this act, may apply as an unmarried person  
120 and shall be regarded as such for purposes of determining qualifying  
121 income under subsection (a) of this section.

122 Sec. 3. Section 12-170f of the general statutes is repealed and the  
123 following is substituted in lieu thereof (*Effective from passage*):

124 (a) Any renter, believing himself or herself to be entitled to a grant  
125 under section 12-170d, as amended by this act, for any calendar year,  
126 shall make application for such grant to the assessor of the  
127 municipality in which the renter resides or to the duly authorized  
128 agent of such assessor or municipality on or after May fifteenth and  
129 not later than September fifteenth of each year with respect to such  
130 grant for the calendar year preceding each such year, [on a form  
131 prescribed and furnished] in the form and manner prescribed by the  
132 Secretary of the Office of Policy and Management. [to the assessor.] A  
133 renter may make application to the secretary prior to December  
134 fifteenth of the claim year for an extension of the application period.  
135 The secretary may grant such extension in the case of extenuating  
136 circumstance due to illness or incapacitation as evidenced by a  
137 physician's certificate to that extent, or if the secretary determines there  
138 is good cause for doing so. A renter making such application shall  
139 present to such assessor or agent, in substantiation of the renter's  
140 application, a copy of the renter's federal income tax return, and if not  
141 required to file a federal income tax return, such other evidence of  
142 qualifying income, receipts for money received, or cancelled checks, or  
143 copies thereof, and any other evidence the assessor or such agent may  
144 require. When the assessor or agent is satisfied that the applying renter  
145 is entitled to a grant, such assessor or agent shall issue a certificate of  
146 grant, [in triplicate,] in such form as the secretary may prescribe, [and  
147 supply] showing the amount of the grant due. The assessor or agent  
148 shall forward [the original copy and attached application] such  
149 certificate of grant to the secretary not later than the last day of the  
150 month following the month in which the renter has made application.

151 On or after December 1, 1989, any municipality which neglects to  
152 transmit to the secretary the [claim and supporting applications]  
153 certificate of grant as required by this section shall forfeit two hundred  
154 fifty dollars to the state, provided said secretary may waive such  
155 forfeiture in accordance with procedures and standards adopted by  
156 regulation in accordance with chapter 54. A duplicate of such  
157 certificate [with a copy of the application attached] shall be delivered  
158 to the renter and the assessor or agent shall [keep the third] maintain a  
159 copy of such certificate [and a copy of the application] in the form and  
160 manner prescribed by the secretary. After the secretary's review of  
161 each [claim] certificate of grant, pursuant to section 12-120b, as  
162 amended by this act, and verification of the amount of the grant the  
163 secretary shall, not later than September thirtieth of each year prepare  
164 a list of certificates approved for payment, and shall thereafter  
165 supplement such list monthly. Such list and any supplements thereto  
166 shall be approved for payment by the secretary and shall be forwarded  
167 by the secretary to the Comptroller, not later than ninety days after  
168 receipt of such [applications and] certificates of grant from the assessor  
169 or agent, and the Comptroller shall draw an order on the Treasurer,  
170 not later than fifteen days following, in favor of each person on such  
171 list and on supplements to such list in the amount of such person's  
172 [claim] grant and the Treasurer shall pay such amount to such person,  
173 not later than fifteen days following. Any claimant aggrieved by the  
174 results of the secretary's review shall have the rights of appeal as set  
175 forth in section 12-120b, as amended by this act. Applications filed  
176 under this section shall not be open for public inspection. Any person  
177 who, for the purpose of obtaining a grant under section 12-170d, as  
178 amended by this act, wilfully fails to disclose all matters related thereto  
179 or with intent to defraud makes false statement shall be fined not more  
180 than five hundred dollars.

181 (b) Any municipality may provide, upon approval by its legislative  
182 body, that the duties and responsibilities of the assessor, as required  
183 under this section and section 12-170g, shall be transferred to (1) the  
184 officer in such municipality having responsibility for the

185 administration of social services, or (2) the coordinator or agent for the  
186 elderly in such municipality.

187 Sec. 4. Subdivision (3) of subsection (a) of section 12-120b of the  
188 general statutes is repealed and the following is substituted in lieu  
189 thereof (*Effective from passage*):

190 (3) "Program" means (A) property tax exemptions under section 12-  
191 81g or subdivision (55), (59), (60), (70), (72) or (74) of section 12-81, (B)  
192 tax relief pursuant to section [12-129d] 12-129b or 12-170aa, and (C)  
193 rebates under section 12-170d, as amended by this act.

194 Sec. 5. Subsection (b) of section 12-80a of the general statutes is  
195 repealed and the following is substituted in lieu thereof (*Effective from*  
196 *passage and applicable to fiscal years commencing on and after July 1, 2008*):

197 (b) (1) Not later than the first day of February immediately  
198 following the end of such tax year, the Secretary of the Office of Policy  
199 and Management shall determine, with respect to such company, a  
200 value for personal property equivalent to seventy per cent of the value  
201 of personal property included in the list of such property prepared and  
202 certified in accordance with subsection (a) of this section. The amount  
203 of tax applicable with respect to such personal property of any  
204 taxpayer subject to the tax imposed under this section shall be  
205 determined by multiplying the value of personal property of such  
206 company, as determined under this subsection, by a mill rate of forty-  
207 seven mills. Said secretary shall, not later than the first day of March  
208 immediately following the end of such tax year, submit a tax bill to  
209 each company stating the amount of tax payable to each town in  
210 relation to the personal property of such taxpayer located in such  
211 town. Such tax shall be due and payable to the town in which such  
212 personal property is located not later than the first day of April  
213 immediately following. Any city or borough not consolidated with the  
214 town in which it is located and any town containing such a city or  
215 borough shall receive a portion of the tax due and payable to such  
216 town on the basis of the following ratio: The total taxes levied in the

217 previous fiscal year by such town, city or borough shall be the  
218 numerator of the fraction. The total taxes levied by the town and all  
219 cities or boroughs located within such town shall be added together,  
220 and the sum shall be the denominator of the fraction. The town in  
221 which a city or borough is located shall be entitled to retain the  
222 amount otherwise allocable to a city or borough under the provisions  
223 of this subsection if the application of such ratio results in an allocation  
224 of less than five dollars to such city or borough. Any such city or  
225 borough may, by vote of its legislative body, direct the Secretary of the  
226 Office of Policy and Management to reallocate all or a portion of the  
227 share of such city or borough to the town in which it is located.

228 (2) The person responsible for the collection of taxes for each town,  
229 city or borough owed taxes under this subsection may, at such time as  
230 such tax becomes delinquent as provided in sections 12-146 and 12-  
231 169, subject such tax to interest at the rate of one and one-half per cent  
232 of such tax for each month or fraction thereof which elapses from the  
233 time when such tax becomes due and payable until the same is paid.

234 Sec. 6. Section 16-331bb of the general statutes is repealed and the  
235 following is substituted in lieu thereof (*Effective from passage*):

236 (a) There is established an account to be known as the "municipal  
237 video competition trust account", which shall be a separate, nonlapsing  
238 account within the General Fund. The account shall contain any  
239 moneys required by this section to be deposited in the account. [and]  
240 In the fiscal year commencing July 1, 2008, and in each fiscal year  
241 thereafter, the amount in said account at the end of the preceding fiscal  
242 year shall be distributed as property tax relief to the towns, cities and  
243 boroughs of this state pursuant to subsection (c) of this section.

244 (b) The Comptroller shall deposit into the municipal video  
245 competition trust account, established pursuant to this section, a sum  
246 not to exceed five million dollars per fiscal year from the gross  
247 earnings tax imposed on certified competitive video service providers  
248 pursuant to section 12-256.

249 (c) (1) The amount to be distributed to each town from said account  
250 shall be a proportional part of the total amount of such distribution  
251 determined with respect to each town by the following ratio: The total  
252 number of subscribers to certified competitive video service located in  
253 such town at the end of [such fiscal year] the fiscal year preceding the  
254 fiscal year during which the distribution to municipalities under this  
255 section occurs shall be the numerator of the fraction, and the total  
256 number of subscribers to certified competitive video service located in  
257 all towns in this state at the end of such fiscal year shall be added  
258 together, and the sum shall be the denominator of the fraction.

259 (2) Any city or borough not consolidated with the town in which it  
260 is located and any town containing such a city or borough shall receive  
261 a portion of the amount allocated to such town under subdivision (1)  
262 of this subsection on the basis of the following ratio: The total property  
263 taxes levied [in such fiscal year] by such town, city or borough in the  
264 most recent fiscal year for which a certified copy of an audit report is  
265 received by the Secretary of the Office of Policy and Management, in  
266 accordance with section 7-393, shall be the numerator of the fraction,  
267 and the total property taxes levied in such fiscal year by the town and  
268 all cities or boroughs located within such town shall be added  
269 together, and the sum shall be the denominator of the fraction. The  
270 town in which a city or borough is located shall be entitled to retain the  
271 amount otherwise allocable to a city or borough under the provisions  
272 of this subsection if the application of such ratio results in an allocation  
273 of less than five dollars to such city or borough. Any such city or  
274 borough may, by vote of its legislative body, direct the Secretary of the  
275 Office of Policy and Management to reallocate all or a portion of the  
276 share of such city or borough to the town in which it is located.

277 (d) Not later than September 15, 2008, and annually thereafter, the  
278 Secretary of the Office of Policy and Management shall certify to the  
279 Comptroller the [percentage of the amount in said account] amount to  
280 be paid to each municipality from said account in accordance with this  
281 section and the Comptroller shall draw the Comptroller's order on the  
282 Treasurer not later than the twenty-fifth day of September in the same

283 year. The Treasurer shall pay the respective amount to each  
 284 municipality in accordance with this section on or before the thirtieth  
 285 day of September in the same year.

286 (e) Not later than July 30, 2008, and annually thereafter, each  
 287 certified competitive video service provider shall file with the Office of  
 288 Policy and Management the total number of subscribers to certified  
 289 competitive video service in each town and the total subscribers to  
 290 certified competitive video service in all towns in this state as of the  
 291 last day of the immediately preceding fiscal year.

292 Sec. 7. (NEW) (*Effective July 1, 2009*) The State Comptroller shall,  
 293 from time to time, (1) transfer the amount of any forfeitures in the  
 294 flexible spending account programs established in sections 5-264b to 5-  
 295 264e, inclusive, of the general statutes to an account in the restrictive  
 296 grant fund, and (2) transfer such additional amount as necessary for  
 297 payment of the administrative costs of said flexible spending account  
 298 programs from the Employers Social Security Tax account."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	7-536(g)
Sec. 2	<i>from passage</i>	12-170d
Sec. 3	<i>from passage</i>	12-170f
Sec. 4	<i>from passage</i>	12-120b(a)(3)
Sec. 5	<i>from passage and applicable to fiscal years commencing on and after July 1, 2008</i>	12-80a(b)
Sec. 6	<i>from passage</i>	16-331bb
Sec. 7	<i>July 1, 2009</i>	New section