



General Assembly

February Session, 2010

Committee Bill No. 5005

LCO No. 916

00916HB05005ENV

Referred to Committee on Environment

Introduced by:
(ENV)

**AN ACT ESTABLISHING A BUSINESS TAX CREDIT FOR HOTELS
AND INNS THAT CREATE GREEN, ALLERGY-FREE ROOMS FOR
THEIR GUESTS.**

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

1 Section 1. (NEW) (*Effective July 1, 2010, and applicable to income years*
2 *commencing on or after January 1, 2010*) (a) For purposes of this section,
3 "hotel" has the same meaning as provided in section 12-407 of the
4 general statutes, "lodging house" has the same meaning as provided in
5 section 12-407 of the general statutes, "hotel owner" means any
6 taxpayer subject to liability under the provisions of chapter 208 of the
7 general statutes that owns and operates a hotel or lodging house, and
8 "green, allergy-free room" means a room that (1) is cleaned and
9 maintained only with green, natural nontoxic cleaning products, (2)
10 contains tile or wood flooring and no carpeting, (3) contains drapes or
11 curtains made of synthetic, non-see-through material for privacy,
12 window blinds that can be cleaned of dust, or a one-way glass window
13 covering, (4) utilizes an air conditioning unit with a high-efficiency
14 particulate air (HEPA) filter, (5) contains mattresses and pillows
15 covered in nonallergenic materials, (6) is free of cigarette smoke, and
16 (7) is free of pets and pet dander.

17 (b) There shall be allowed a credit against the tax imposed under
 18 chapter 208 of the general statutes in an amount equal to: (1) Fifty per
 19 cent of the amount spent by a hotel owner on the conversion of guest
 20 rooms to green, allergy-free rooms, provided not less than ten per cent
 21 of the total number of guest rooms at a hotel or lodging house are
 22 converted to green, allergy-free rooms; or (2) seventy-five per cent of
 23 the amount spent by a hotel owner on the conversion of guest rooms to
 24 green, allergy-free rooms, provided not less than twenty per cent of the
 25 total number of guest rooms at a hotel or lodging house are converted
 26 to green, allergy-free rooms.

27 (c) With respect to any income year commencing on or after January
 28 1, 2010, a credit or any portion of a credit that is allowed under this
 29 section but that is not used by a hotel owner because the amount of the
 30 credit exceeds the tax due and owing by the hotel owner, may be
 31 carried forward to each of the successive income years until such
 32 credit, or applicable portion of the credit, is fully taken. In no case shall
 33 a credit, or any portion of a credit, that is not used by a taxpayer be
 34 carried forward for a period of more than five years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010, and applicable to income years commencing on or after January 1, 2010</i>	New section

Statement of Purpose:

To stimulate job growth and economic recovery through increased tourism by providing a clean, healthy, reduced-risk environment for thousands of Connecticut and non-Connecticut travelers who suffer from asthma and other chronic allergy-related conditions who currently find it difficult to travel due to a lack of needed accommodations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. JANOWSKI, 56th Dist.

H.B. 5005