



General Assembly

February Session, 2010

Raised Bill No. 107

LCO No. 885

00885_____CE_

Referred to Committee on Commerce

Introduced by:
(CE)

AN ACT ESTABLISHING A BRADLEY DEVELOPMENT ZONE.

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

1 Section 1. (NEW) (*Effective July 1, 2010*) There is established an
2 airport development zone, which is comprised of the following census
3 blocks in the towns of Windsor Locks, Suffield, East Granby and
4 Windsor:

5	090034701001022,	090034701003000,	090034701003001,
6	090034701003002,	090034701003003,	090034701003004,
7	090034701003005,	090034701003017,	090034701003018,
8	090034701003019,	090034701003020,	090034701003021,
9	090034701003025,	090034701003026,	090034735022009,
10	090034735022010,	090034735022011,	090034735022012,
11	090034735022013,	090034735025004,	090034735027000,
12	090034735029000,	090034735029001,	090034735029002,
13	090034735029003,	090034735029004,	090034735029006,
14	090034761009000,	090034761009010,	090034761009011,
15	090034761009012,	090034761009013,	090034762001023,
16	090034762001025,	090034762002009,	090034762002013,
17	090034763003004,	090034763009000,	090034763009001,
18	090034763009002,	090034763009003,	090034763009004,
19	090034763009005,	090034763009006,	090034763009007,

20	090034763009008,	090034763009009,	090034763009010,
21	090034763009011,	090034763009012,	090034763009013,
22	090034763009014,	090034763009015,	090034763009016,
23	090034763009017,	090034763009018,	090034763009020,
24	090034763009021,	090034763009022,	090034763009023,
25	090034763009024,	090034763009025,	090034763009026,
26	090034763009031,	090034763009033,	090034771014005,
27	090034771014011,	090034771014012,	090034771014013,
28	090034771014014,	090034771014017,	090034771014018,
29	090034771014019,	090034771014020,	090034771023025,
30	090034771023026,	090034771023027,	090034771023036,
31	090034701003006,	090034701003022,	090034701003023,
32	090034701005000,	090034761001039,	090034763009028.

33 Sec. 2. (NEW) (*Effective October 1, 2010, and applicable to assessment*
34 *years commencing on or after October 1, 2011*) (a) (1) Any municipality
35 may, by vote of its legislative body, enter into an agreement with any
36 party owning or proposing to acquire an interest in real property in
37 such municipality, or with any party owning or proposing to acquire
38 an interest in air space in such municipality, or with any party who is
39 the lessee of, or who proposes to be the lessee of, air space in such
40 municipality in such a manner that the air space leased or proposed to
41 be leased shall be assessed to the lessee pursuant to section 12-64 of the
42 general statutes. Subject to the provisions of subsection (b) of this
43 section, such agreement may fix the assessment of the real property or
44 air space which is the subject of the agreement, and all improvements
45 thereon or therein and to be constructed thereon or therein, (A) for a
46 period of not more than seven years, provided the cost of such
47 improvements to be constructed is not less than three million dollars,
48 (B) for a period of not more than two years, provided the cost of such
49 improvements to be constructed is not less than five hundred
50 thousand dollars, or (C) for a period of not more than three years, for
51 not more than fifty per cent of such increased assessment, provided the
52 cost of such improvements to be constructed is not less than twenty-
53 five thousand dollars.

54 (2) A municipality may enter into agreements pursuant to

55 subsection (a) of this section for a period of ten years following the
56 date on which such municipality entered into the first such agreement.

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

64 (c) The state shall make an annual grant payment to each
65 municipality entering into an agreement under subsection (a) of this
66 section with respect to property located in an airport development
67 zone in the amount of forty per cent of the amount of that tax revenue
68 which the municipality would have received except for the agreement
69 entered into pursuant to subsection (a) of this section. On or before the
70 first day of August of each year, each municipality shall file a claim
71 with the Secretary of the Office of Policy and Management for the
72 amount of such grant payment to which such municipality is entitled
73 under this subsection. The claim shall be made on forms prescribed by
74 the secretary and shall be accompanied by such supporting
75 information as the secretary may require, but shall include for each
76 party such party's location, the North American Industry Classification
77 System Code for such party, the amount to be reimbursed and the term
78 of the fixed assessment. Any municipality which neglects to transmit
79 to the secretary such claim and supporting documentation as required
80 by this section shall forfeit two hundred fifty dollars to the state,
81 provided the secretary may adopt regulations in accordance with the
82 provisions of chapter 54 of the general statutes to provide procedures
83 and standards to waive such forfeiture. The secretary shall review each
84 such claim in the manner provided in section 12-120b of the general
85 statutes. Any municipality aggrieved by the results of the secretary's
86 review may proceed in the manner set forth in section 12-120b of the
87 general statutes. The secretary shall, on or before the December

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

105 Sec. 3. (NEW) (*Effective October 1, 2010, and applicable to income years*
106 *commencing on or after January 1, 2012*) (a) There shall be allowed as a
107 credit against the tax imposed by chapter 208 of the general statutes for
108 any business occupying a property located in the airport development
109 zone established by section 1 of this act for which a municipality was
110 reimbursed pursuant to section 2 of this act, in an amount equal to the
111 following percentage of that portion of such tax which is allocable to
112 that property: (1) Thirty per cent, if there are twenty-five or more but
113 not more than one hundred fifty new employees working at such
114 property; or (2) fifty per cent if there are one hundred fifty or more
115 new employees working at such property. Businesses seeking an
116 eligibility certificate for a credit pursuant to this section shall apply to
117 the Department of Revenue Services upon authorization of municipal
118 reimbursement pursuant to section 2 of this act. As used in this
119 subsection: (A) "New employee" means a person hired to fill a position
120 for a new job or a person shifted from an existing location outside this
121 state to the airport development zone, provided (i) in no case shall the

122 total number of new employees allowed for purposes of this credit
123 exceed the total increase in the taxpayer's employment in this state,
124 which increase shall be the difference between (I) the number of
125 employees employed by the taxpayer in this state at the time of
126 application to the Commissioner of Revenue Services for such credit
127 plus the number of new employees who would be eligible for
128 inclusion under the credit allowed under this subsection without
129 regard to this calculation, and (II) the highest number of employees
130 employed by the taxpayer in this state in the year preceding the
131 taxpayer's application to the Commissioner of Revenue Services for an
132 eligibility certificate for such credit, and (ii) a person shall be deemed
133 to be a "new employee" only if such person's duties in connection with
134 the operation of the facility are on a regular, full-time or equivalent, or
135 full-time and permanent basis; and (B) "new job" means a job that did
136 not exist in the business of a taxpayer in this state prior to the
137 taxpayer's application to the Commissioner of Revenue Services for an
138 eligibility certificate for such credit and that is filled by a new
139 employee, but does not include a job created when an employee is
140 shifted from an existing location of the taxpayer in this state to the
141 airport development zone.

142 (b) The credit allowed by this section may be claimed only by an
143 occupant or occupants of the property who have received an eligibility
144 certificate. The credit may first be claimed on the tax return for the
145 taxpayer's income year which begins during the calendar year next
146 succeeding the calendar year in which the taxpayer was issued an
147 eligibility certificate, and may be claimed in each of the following nine
148 income years. If within such period, however, any property ceases to
149 meet the job creation target under which it qualified for the credits, or
150 any occupant ceases to be an occupant, the entitlement to the credit
151 allowed by this section shall terminate in the income year in which the
152 qualification or occupancy ceases, and there shall not be a pro rata
153 application of the credit to such income year.

154 (c) The Commissioner of Revenue Services shall, upon request,

155 provide a copy of the information received from a municipality
 156 pursuant to subsection (c) of section 2 of this act, to the Commissioner
 157 of Economic and Community Development.

158 Sec. 4. Subdivision (43) of section 12-412 of the general statutes is
 159 repealed and the following is substituted in lieu thereof (*Effective*
 160 *October 1, 2011, and applicable to sales occurring on or after said date*):

161 (43) Sales of any replacement parts for machinery to any business
 162 entity located in any enterprise zone designated pursuant to section
 163 32-70 or in the airport development zone established by section 1 of
 164 this act for use within such zone.

165 Sec. 5. (NEW) (*Effective from passage*) The Bradley Board of Directors
 166 may contract with the Connecticut Center for Advanced Technology to
 167 help manufacturers and technology-based businesses locating in the
 168 airport development zone established by section 1 of this act, to (1)
 169 apply for financial assistance, (2) obtain job training services from the
 170 state's community technical colleges, and (3) obtain job training
 171 services from other training providers.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010</i>	New section
Sec. 2	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2011</i>	New section
Sec. 3	<i>October 1, 2010, and applicable to income years commencing on or after January 1, 2012</i>	New section
Sec. 4	<i>October 1, 2011, and applicable to sales occurring on or after said date</i>	12-412(43)
Sec. 5	<i>from passage</i>	New section

Statement of Purpose:

To establish a Bradley Development Zone.

[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.]