



General Assembly

February Session, 2010

Raised Bill No. 359

LCO No. 1733

01733_____APP

Referred to Committee on Appropriations

Introduced by:
(APP)

AN ACT CONCERNING REPORTING BY STATE AGENCIES.

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

1 Section 1. (*Effective from passage*) (a) The State Comptroller, or the
2 State Comptroller's designee, in consultation with the director of the
3 legislative Office of Fiscal Analysis, or the director's designee, and the
4 Secretary of the Office of Policy and Management, or the secretary's
5 designee, shall develop and implement a plan to enhance the capacity
6 of the CORE-CT system to categorize state expenditures, contracts,
7 projects and employees by the budgeted state programs with which
8 each is associated. Such plan shall include the means by which (1) state
9 agencies shall enter such information into the CORE-CT system and
10 keep the information updated, which may include the use of computer
11 format codes, (2) such data shall be retrievable, and (3) the Secretary of
12 the Office of Policy and Management shall provide to the Office of
13 Fiscal Analysis an electronic version of all data generated by the
14 CORE-CT system that is used to prepare the budget document
15 transmitted to the General Assembly in accordance with section 4-71 of
16 the general statutes. On or before January 1, 2011, the State
17 Comptroller, director of the legislative Office of Fiscal Analysis and

18 Secretary of the Office of Policy and Management shall jointly submit a
19 report, in accordance with the provisions of section 11-4a of the general
20 statutes, to the joint standing committee of the General Assembly
21 having cognizance of matters relating to appropriations and the
22 budgets of state agencies, on the plan. Such report shall include a
23 summary of the plan, the status of the plan's implementation, if not
24 already completed, and the estimated time by which implementation
25 of the plan shall be completed.

26 (b) On or before January 1, 2011, the State Comptroller, or the State
27 Comptroller's designee, the director of the Office of Fiscal Analysis, or
28 the director's designee, and the Secretary of the Office of Policy and
29 Management, or the secretary's designee, shall jointly submit a report,
30 in accordance with the provisions of section 11-4a of the general
31 statutes, to the joint standing committees of the General Assembly
32 having cognizance of matters relating to appropriations and the
33 budgets of state agencies and finance, revenue and bonding on the
34 feasibility of using the CORE-CT system to develop state budgets and
35 allow the Office of the Comptroller, the legislative Office of Fiscal
36 Analysis and the Office of Policy and Management to monitor
37 implementation of such budgets.

38 Sec. 2. Subsection (r) of section 32-9t of the general statutes is
39 repealed and the following is substituted in lieu thereof (*Effective July*
40 *1, 2010*):

41 (r) (1) Not later than July first in each year that credits allowed by
42 this section are claimed by a taxpayer with respect to an approved
43 investment, the commissioner may retain such persons as said
44 commissioner may deem appropriate to conduct a study to estimate
45 the state revenue that is being and will be generated by the eligible
46 project in which such investment is made. Such economic impact study
47 shall determine whether the state revenue actually generated by such
48 eligible project is equal to the estimate of state revenue made at the
49 time the investment in such eligible project was approved. If the sum

50 of all state revenue actually generated by such eligible project is less
51 than the amount of the total sum of tax credits claimed with respect to
52 the approved investment in such project on the date of such analysis,
53 the commissioner may determine from the person retained pursuant to
54 this subsection the applicable recapture amount and may revoke the
55 certificate of eligibility issued under subsection (h) of this section. The
56 commissioner may require the taxpayer, the fund manager or
57 community development entity that made such approved investment
58 to reimburse the commissioner for all or any part of the cost of any
59 economic impact study performed under this subsection.

60 (2) On and after July 1, 2010, the commissioner shall, in accordance
61 with the provisions of section 11-4a, provide a copy of the economic
62 impact study produced pursuant to subdivision (1) of this subsection,
63 along with (A) a summary of the key findings of the study, and (B) a
64 summary of the data provided by the taxpayer, to the joint standing
65 committees of the General Assembly having cognizance of matters
66 relating to commerce and finance, revenue and bonding.

67 Sec. 3. Section 4-66 of the general statutes is repealed and the
68 following is substituted in lieu thereof (*Effective July 1, 2010*):

69 The Secretary of the Office of Policy and Management shall have the
70 following functions and powers: To keep on file information
71 concerning the state's general accounts; to furnish all accounting
72 statements relating to the financial condition of the state as a whole, to
73 the condition and operation of state funds, to appropriations, to
74 reserves and to costs of operations; to furnish such statements as and
75 when they are required for administrative purposes and, at the end of
76 each fiscal period, to prepare and publish such financial statements
77 and data as will convey to the General Assembly the essential facts as
78 to the financial condition, the revenues and expenditures and the costs
79 of operations of the state government; to furnish to the State
80 Comptroller on or before the twentieth day of each month cumulative
81 monthly statements of revenues and expenditures to the end of the

82 last-completed month together with (1) a statement of estimated
83 revenue by source to the end of the fiscal year, at least in the same
84 detail as appears in the budget act, and (2) a statement of
85 appropriation requirements of the state's General Fund to the end of
86 the fiscal year itemized as far as practicable for each budgeted agency,
87 including estimates of lapsing appropriations, unallocated lapsing
88 balances and unallocated appropriation requirements; to transmit to
89 the Office of Fiscal Analysis, [a copy of] monthly, (A) a copy of
90 position data, [and monthly] (B) bond project run, and (C) a report on
91 the availability of federal funds, including those available under the
92 American Recovery and Reinvestment Act of 2009, and the status of
93 applications submitted for such funds; to inquire into the operation of,
94 and make or recommend improvement in, the methods employed in
95 the preparation of the budget and the procedure followed in
96 determining whether the funds expended by the departments, boards,
97 commissions and institutions supported in whole or in part by the
98 state are wisely, judiciously and economically expended and to submit
99 such findings and recommendations to the General Assembly at each
100 regular session, together with drafts of proposed legislation, if any; to
101 examine each department, state college, state hospital, state-aided
102 hospital, reformatory and prison and each other institution or other
103 agency supported in whole or in part by the state, except public
104 schools, for the purpose of determining the effectiveness of its policies,
105 management, internal organization and operating procedures and the
106 character, amount, quality and cost of the service rendered by each
107 such department, institution or agency; to recommend, and to assist
108 any such department, institution or agency to effect, improvements in
109 organization, management methods and procedures and to report its
110 findings and recommendations and submit drafts of proposed
111 legislation, if any, to the General Assembly at each regular session; to
112 consider and devise ways and means whereby comprehensive plans
113 and designs to meet the needs of the several departments and
114 institutions with respect to physical plant and equipment and whereby
115 financial plans and programs for the capital expenditures involved

116 may be made in advance and to make or assist in making such plans;
117 to devise and prescribe the form of operating reports that shall be
118 periodically required from the several departments, boards,
119 commissions, institutions and agencies supported in whole or in part
120 by the state; to require the several departments, boards, commissions,
121 institutions and agencies to make such reports for such periods as said
122 secretary may determine; to verify the correctness of, and to analyze,
123 all such reports and to take such action as may be deemed necessary to
124 remedy unsatisfactory conditions disclosed by such reports.

125 Sec. 4. Subsection (d) of section 12-7b of the general statutes is
126 repealed and the following is substituted in lieu thereof (*Effective July*
127 *1, 2010*):

128 (d) The Commissioner of Revenue Services shall submit to the
129 legislative Office of Fiscal Analysis a monthly report (1) concerning the
130 sales and use taxes, including [(1)] (A) gross receipts subject to sales
131 tax, stated separately in respect to each category of sales, from sales of
132 any tangible personal property, the leasing or rental of tangible
133 personal property and the rendering of any services subject to said tax,
134 [(2)] (B) total consideration for purchases subject to the use tax, stated
135 separately for each category, in respect to any tangible personal
136 property, the leasing or rental of tangible personal property and the
137 rendering of any services, [(3)] (C) total amount of deductions related
138 to each of the separate provisions for exemption under chapter 219,
139 and [(4)] (D) total amount of tax collected with respect to each of the
140 industrial classifications included in the Standard Industrial
141 Classification Code in current use for purposes of certain statistical
142 data by the Commissioner of Revenue Services, provided the data
143 required in this [subdivision] subparagraph may, at the discretion of
144 said commissioner be submitted, in lieu of the monthly submission as
145 otherwise required in this section, within thirty days following the end
146 of each calendar quarter commencing with the calendar quarter ending
147 June 30, 1992, and (2) showing cash flows for each budgeted agency, as
148 defined in section 4-69, for such month.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>July 1, 2010</i>	32-9t(r)
Sec. 3	<i>July 1, 2010</i>	4-66
Sec. 4	<i>July 1, 2010</i>	12-7b(d)

Statement of Purpose:

To enhance the CORE-CT system as it relates to programmatic reporting and developing and monitoring state budgets, and to provide for additional financial reporting by certain agencies.

[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.]