



General Assembly

Raised Bill No. 408

February Session, 2010

LCO No. 1862

01862_____TRA

Referred to Committee on Transportation

Introduced by:
(TRA)

AN ACT CONCERNING THE ADMINISTRATION OF BRADLEY INTERNATIONAL AIRPORT.

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

1 Section 1. (NEW) (*Effective from passage*) There is established an
2 airport development zone, which shall comprise the following census
3 tract 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. Section 12-65b of the general statutes is repealed and the
34 following is substituted in lieu thereof (*Effective October 1, 2010, and*
35 *applicable to assessment years commencing on or after October 1, 2010*):

36 (a) Any municipality may, by affirmative vote of its legislative body,
37 enter into a written agreement with any party owning or proposing to
38 acquire an interest in real property in such municipality, or with any
39 party owning or proposing to acquire an interest in air space in such
40 municipality, or with any party who is the lessee of, or who proposes
41 to be the lessee of, air space in such municipality in such a manner that
42 the air space leased or proposed to be leased shall be assessed to the
43 lessee pursuant to section 12-64, fixing the assessment of the real
44 property or air space which is the subject of the agreement, and all
45 improvements thereon or therein and to be constructed thereon or
46 therein, subject to the provisions of subsection (b) of this section, (1) for
47 a period of not more than seven years, provided the cost of such
48 improvements to be constructed is not less than three million dollars,
49 (2) for a period of not more than two years, provided the cost of such
50 improvements to be constructed is not less than five hundred
51 thousand dollars, or (3) to the extent of not more than fifty per cent of
52 such increased assessment, for a period of not more than three years,
53 provided the cost of such improvements to be constructed is not less
54 than twenty-five thousand dollars.

55 (b) The provisions of subsection (a) of this section shall only apply if
56 the improvements are for at least one of the following: (1) Office use;
57 (2) retail use; (3) permanent residential use; (4) transient residential
58 use; (5) manufacturing use; (6) warehouse, storage or distribution use;
59 (7) structured multilevel parking use necessary in connection with a
60 mass transit system; (8) information technology; (9) recreation
61 facilities; or (10) transportation facilities.

62 (c) The state shall make an annual grant payment to each
63 municipality entering into an agreement under subsection (a) of this
64 section with respect to a property located in an airport development
65 zone in the amount of forty per cent of the amount of that tax revenue
66 which the municipality or district would have received except for the
67 provisions of subsection (a) of this section. On or before the first day of
68 August of each year, each municipality shall file a claim with the
69 Secretary of the Office of Policy and Management for the amount of
70 such grant payment to which such municipality is entitled under this
71 section. The claim shall be made on forms prescribed by the secretary
72 and shall be accompanied by such supporting information as the
73 secretary may require. Any municipality which neglects to transmit to
74 the secretary such claim and supporting documentation as required by
75 this section shall forfeit two hundred fifty dollars to the state, provided
76 the secretary may waive such forfeiture in accordance with procedures
77 and standards adopted by regulation in accordance with chapter 54.
78 The secretary shall review each such claim as provided in section 12-
79 120b. Any claimant aggrieved by the results of the secretary's review
80 shall have the rights of appeal as set forth in section 12-120b. The
81 secretary shall, on or before the December fifteenth next succeeding the
82 deadline for the receipt of such claims, certify to the Comptroller the
83 amount due under this section, including any modification of such
84 claim made prior to December fifteenth, to each municipality which
85 has made a claim under the provisions of this section. The Comptroller
86 shall draw an order on the Treasurer on or before the fifth business
87 day following December fifteenth, and the Treasurer shall pay the
88 amount thereof to each such municipality or district on or before the

89 following December thirty-first. If any modification is made as the
90 result of the provisions of this section on or after the December first
91 following the date on which the municipality has provided the amount
92 of tax revenue in question, any adjustment to the amount due to any
93 municipality for the period for which such modification was made
94 shall be made in the next payment the Treasurer shall make to such
95 municipality or district pursuant to this section. The amount of the
96 grant payable to each municipality in accordance with this section
97 shall be reduced proportionately in the event that the total amount of
98 the grants payable to all municipalities exceeds the amount
99 appropriated.

100 Sec. 3. (NEW) (*Effective from passage and applicable to income years*
101 *commencing on or after January 1, 2011*):

102 (a) There shall be allowed as a credit against the tax imposed by
103 chapter 208 of the general statutes for any business occupying a
104 property located in an airport development zone designated pursuant
105 to section 1 of this act for which a municipality was reimbursed
106 pursuant to subsection (c) of section 12-65a of the general statutes, in
107 an amount equal to the following percentage of that portion of such tax
108 which is allocable to that property: (1) Thirty per cent, if there are
109 twenty-five or more but not more than one hundred fifty new
110 employees working at such property; or (2) fifty per cent if there are
111 one hundred fifty or more new employees working at such property.
112 Businesses seeking a credit pursuant to this section shall apply to the
113 Department of Revenue Services upon authorization of municipal
114 reimbursement pursuant to section 12-65b of the general statutes, as
115 amended by this act. As used in this subsection: (A) "New employee"
116 means a person hired by a taxpayer to fill a position for a new job or a
117 person shifted from an existing location of the taxpayer outside this
118 state to a business entity in this state, provided (i) in no case shall the
119 total number of new employees allowed for purposes of this credit
120 exceed the total increase in the taxpayer's employment in this state,
121 which increase shall be the difference between (I) the number of

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

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

150 (c) Any subsequent occupant or occupants of the property may
151 claim the credit allowed by this section in accordance with subsection
152 (b) of this section but only after submitting an application to the
153 Department of Revenue Services on a form prescribed by such
154 department.

155 (d) The Commissioner of Economic and Community Development
 156 shall, upon request, provide a copy of the notice received pursuant to
 157 section 12-65b of the general statutes, as amended by this act, to the
 158 Commissioner of Revenue Services.

159 Sec. 4. Subdivision (43) of section 12-412 of the 2010 supplement to
 160 the general statutes is repealed and the following is substituted in lieu
 161 thereof (*Effective October 1, 2010, and applicable to sales occurring on or*
 162 *after said date*):

163 (43) Sales of any replacement parts for machinery to any business
 164 entity located in any enterprise zone designated pursuant to section
 165 32-70 or in an airport development zone designated pursuant to
 166 section 1 of this act for use within such zone.

167 Sec. 5. (NEW) (*Effective from passage*) The Bradley Board of Directors
 168 may contract with the Connecticut Center for Advanced Technology to
 169 help manufacturers and technology-based businesses locating in the
 170 Airport Development Zone, created pursuant to section 1 of this act,
 171 obtain job training services from the state's community technical
 172 colleges and other training providers.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2010</i>	12-65b
Sec. 3	<i>from passage and applicable to income years commencing on or after January 1, 2011</i>	New section
Sec. 4	<i>October 1, 2010, 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 create an airport development zone comprised of census tract blocks in Windsor Locks, Suffield, East Granby and Windsor.

[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.]