



**Senate Bill No. 1239**

**Public Act No. 11-6**

**AN ACT CONCERNING THE BUDGET FOR THE BIENNIUM  
ENDING JUNE 30, 2013, AND OTHER PROVISIONS RELATING TO  
REVENUE.**

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

Section 1. (*Effective July 1, 2011*) The following sums are appropriated from the GENERAL FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
LEGISLATIVE		
LEGISLATIVE MANAGEMENT		
Personal Services	\$46,767,963	\$48,753,708
Other Expenses	14,867,587	17,611,168
Equipment	208,000	316,000
Flag Restoration	75,000	75,000
Minor Capital Improvements	200,000	265,000
Interim Salary/Caucus Offices	585,000	464,100
Redistricting	1,325,000	0
Connecticut Academy of Science and Engineering	100,000	100,000
Old State House	597,985	616,523
Interstate Conference Fund	365,946	380,584
New England Board of Higher Education	188,344	194,183

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AGENCY TOTAL	65,280,825	68,776,266
AUDITORS OF PUBLIC ACCOUNTS		
Personal Services	11,852,086	11,742,921
Other Expenses	894,009	856,702
Equipment	10,000	10,000
AGENCY TOTAL	12,756,095	12,609,623
COMMISSION ON AGING		
Personal Services	259,376	271,048
Other Expenses	7,864	8,021
Equipment	1,500	1,500
AGENCY TOTAL	268,740	280,569
PERMANENT COMMISSION ON THE STATUS OF WOMEN		
Personal Services	461,072	481,820
Other Expenses	64,203	67,092
Equipment	1,500	1,500
AGENCY TOTAL	526,775	550,412
COMMISSION ON CHILDREN		
Personal Services	517,714	541,011
Other Expenses	35,000	35,700
AGENCY TOTAL	552,714	576,711
LATINO AND PUERTO RICAN AFFAIRS COMMISSION		
Personal Services	293,433	306,637
Other Expenses	38,994	40,748
AGENCY TOTAL	332,427	347,385
AFRICAN-AMERICAN AFFAIRS COMMISSION		
Personal Services	193,095	201,784
Other Expenses	27,456	28,005

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AGENCY TOTAL	220,551	229,789
ASIAN PACIFIC AMERICAN AFFAIRS COMMISSION		
Personal Services	151,672	158,491
Other Expenses	5,000	5,000
Equipment	1,500	1,500
AGENCY TOTAL	158,172	164,991
GENERAL GOVERNMENT		
GOVERNOR'S OFFICE		
Personal Services	2,365,992	2,284,648
Other Expenses	236,995	236,995
Equipment	1	1
New England Governors' Conference	106,734	113,138
National Governors' Association	127,094	134,720
AGENCY TOTAL	2,836,816	2,769,502
SECRETARY OF THE STATE		
Personal Services	1,726,637	1,666,637
Other Expenses	1,064,286	1,064,286
Equipment	1	1
Commercial Recording Division	6,313,689	6,299,728
AGENCY TOTAL	9,104,613	9,030,652
LIEUTENANT GOVERNOR'S OFFICE		
Personal Services	690,454	678,350
Other Expenses	69,201	69,201
Equipment	1	1
AGENCY TOTAL	759,656	747,552
OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
Personal Services	6,234,737	6,090,847
Other Expenses	597,752	550,218

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Equipment	6,866	24,905
Information Technology Initiatives	35,000	35,000
Citizens' Election Fund Admin	2,497,589	2,399,536
Child Fatality Review Panel	98,335	95,010
AGENCY TOTAL	9,470,279	9,195,516
STATE TREASURER		
Personal Services	3,856,675	3,684,877
Other Expenses	273,656	273,656
Equipment	1	1
AGENCY TOTAL	4,130,332	3,958,534
STATE COMPTROLLER		
Personal Services	24,394,124	23,417,739
Other Expenses	4,082,632	4,020,735
Equipment	1	1
Governmental Accounting Standards Board	19,570	19,570
AGENCY TOTAL	28,496,327	27,458,045
DEPARTMENT OF REVENUE SERVICES		
Personal Services	64,422,569	62,059,477
Other Expenses	9,270,033	8,516,033
Equipment	1	1
Collection and Litigation Contingency Fund	104,479	104,479
AGENCY TOTAL	73,797,082	70,679,990
OFFICE OF POLICY AND MANAGEMENT		
Personal Services	13,499,420	12,853,684
Other Expenses	2,589,252	2,589,252
Equipment	1	1
Automated Budget System and Data Base Link	55,075	55,075
Cash Management Improvement Act	95	95
Justice Assistance Grants	1,133,469	1,131,353
Connecticut Impaired Driving Records Information System	902,857	925,428

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Revenue Maximization	250,000	0
Tax Relief for Elderly Renters	26,160,000	29,168,400
Regional Planning Agencies	500,000	500,000
Reimbursement to Towns for Loss of Taxes on State Property	73,519,215	73,519,215
Reimbursements to Towns for Loss of Taxes on Private Tax-Exempt Property	115,431,737	115,431,737
Reimbursement Property Tax - Disability Exemption	400,000	400,000
Distressed Municipalities	5,800,000	5,800,000
Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900
Property Tax Relief Elderly Freeze Program	390,000	390,000
Property Tax Relief for Veterans	2,970,098	2,970,098
Capital City Economic Development	6,300,000	6,300,000
AGENCY TOTAL	270,407,119	272,540,238
DEPARTMENT OF VETERANS' AFFAIRS		
Personal Services	25,109,887	24,410,802
Other Expenses	6,152,405	6,067,405
Equipment	1	1
Support Services for Veterans	190,000	190,000
Burial Expenses	7,200	7,200
Headstones	350,000	350,000
AGENCY TOTAL	31,809,493	31,025,408
DEPARTMENT OF ADMINISTRATIVE SERVICES		
Personal Services	43,295,101	41,807,080
Other Expenses	34,876,197	34,871,197
Equipment	1	1
Tuition Reimbursement - Training and Travel	382,000	0
Labor - Management Fund	75,000	0
Management Services	5,062,697	5,030,792
Loss Control Risk Management	143,051	143,050
Employees' Review Board	25,135	25,135
Surety Bonds for State Officials and Employees	12,000	82,000

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Quality of Work-Life	350,000	0
Refunds of Collections	28,500	28,500
Rents and Moving	12,367,289	12,724,000
Capitol Day Care Center	127,250	127,250
W. C. Administrator	5,250,000	5,250,000
Hospital Billing System	114,950	114,951
Connecticut Education Network	3,291,493	3,291,493
Claims Commissioner Operations	281,424	273,651
State Insurance and Risk Mgmt Operations	13,000,000	13,000,000
IT Services	13,558,587	13,416,019
AGENCY TOTAL	132,240,675	130,185,119
DEPARTMENT OF CONSTRUCTION SERVICES		
Personal Services	7,073,978	6,842,802
Other Expenses	2,655,818	2,647,132
AGENCY TOTAL	9,729,796	9,489,934
ATTORNEY GENERAL		
Personal Services	29,740,544	28,623,386
Other Expenses	1,017,272	1,015,272
Equipment	1	1
AGENCY TOTAL	30,757,817	29,638,659
DIVISION OF CRIMINAL JUSTICE		
Personal Services	48,741,668	47,245,107
Other Expenses	2,100,000	2,100,000
Equipment	1	1
Witness Protection	220,000	220,000
Training and Education	70,000	70,000
Expert Witnesses	380,000	380,000
Medicaid Fraud Control	887,159	841,457
Criminal Justice Commission	400	415
AGENCY TOTAL	52,399,228	50,856,980
REGULATION AND PROTECTION		

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DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
Personal Services	130,871,752	126,034,999
Other Expenses	29,012,969	28,806,075
Equipment	4	4
Stress Reduction	23,354	23,354
Fleet Purchase	7,035,596	7,035,596
Workers' Compensation Claims	5,236,550	5,138,787
COLLECT	48,925	48,925
Fire Training School - Willimantic	161,798	161,798
Maintenance of County Base Fire Radio	25,176	25,176
Maint of State-Wide Fire Radio Network	16,756	16,756
Police Association of Connecticut	190,000	190,000
Connecticut State Firefighter's Assoc	194,711	194,711
Fire Training School - Torrington	81,367	81,367
Fire Training School - New Haven	48,364	48,364
Fire Training School - Derby	37,139	37,139
Fire Training School - Wolcott	100,162	100,162
Fire Training School - Fairfield	70,395	70,395
Fire Training School - Hartford	169,336	169,336
Fire Training School - Middletown	59,053	59,053
Fire Training School - Stamford	55,432	55,432
AGENCY TOTAL	173,438,839	168,297,429
DEPARTMENT OF MOTOR VEHICLES		
Personal Services	285,000	274,449
Other Expenses	216,404	216,404
AGENCY TOTAL	501,404	490,853
MILITARY DEPARTMENT		
Personal Services	3,335,585	3,242,611
Other Expenses	3,141,993	3,228,762
Equipment	1	1
Firing Squads	319,500	319,500
Veteran's Service Bonuses	182,500	160,000

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AGENCY TOTAL	6,979,579	6,950,874
DEPARTMENT OF CONSUMER PROTECTION		
Personal Services	14,491,783	13,534,627
Other Expenses	1,690,096	1,690,096
Equipment	1	1
Gaming Policy Board	2,758	2,758
AGENCY TOTAL	16,184,638	15,227,482
LABOR DEPARTMENT		
Personal Services	9,010,543	8,655,162
Other Expenses	1,094,210	1,094,210
Equipment	2	2
CETC Workforce	850,000	850,000
Workforce Investment Act	28,619,579	28,619,579
Job Funnels Projects	425,000	425,000
Connecticut's Youth Employment Program	3,500,000	3,500,000
Jobs First Employment Services	17,741,841	17,657,471
Opportunity Industrial Centers	500,000	500,000
Individual Development Accounts	95,000	95,000
Nanotechnology Study	119,000	119,000
STRIDE	770,000	770,000
Apprenticeship Program	621,281	595,867
Spanish-American Merchants Association	600,000	600,000
Connecticut Career Resource Network	164,883	157,880
21st Century Jobs	453,635	447,955
Incumbent Worker Training	450,000	450,000
STRIVE	270,000	270,000
Film Industry Training Program	237,500	237,500
SBIR Matching Grants	95,625	95,625
AGENCY TOTAL	65,618,099	65,140,251
COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
Personal Services	6,146,769	5,950,016

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Other Expenses	903,891	903,891
Equipment	1	1
Martin Luther King, Jr. Commission	6,650	6,650
AGENCY TOTAL	7,057,311	6,860,558
OFFICE OF PROTECTION AND ADVOCACY FOR PERSONS WITH DISABILITIES		
Personal Services	2,465,321	2,366,933
Other Expenses	216,038	216,038
Equipment	1	1
AGENCY TOTAL	2,681,360	2,582,972
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF AGRICULTURE		
Personal Services	3,895,000	3,750,000
Other Expenses	716,168	700,668
Equipment	1	1
Vibrio Bacterium Program	1	1
Senior Food Vouchers	404,500	404,500
Collection of Agricultural Statistics	1,026	1,026
Tuberculosis and Brucellosis Indemnity	900	900
Fair Testing	4,040	4,040
Connecticut Grown Product Promotion	10,000	10,000
WIC Coupon Program for Fresh Produce	184,090	184,090
AGENCY TOTAL	5,215,726	5,055,226
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Personal Services	34,945,655	33,677,502
Other Expenses	4,327,027	4,376,632
Equipment	1	1
Stream Gaging	199,561	199,561
Mosquito Control	272,144	268,518
State Superfund Site Maintenance	241,100	241,100

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Laboratory Fees	170,309	170,309
Dam Maintenance	130,164	126,016
Emergency Spill Response Account	7,301,292	7,074,509
Solid Waste Management Account	2,868,088	2,781,459
Underground Storage Tank Account	1,303,410	1,279,716
Clean Air Account	5,131,094	5,014,450
Environmental Conservation Account	9,158,452	9,008,720
Environmental Quality Fees Account	10,414,994	10,155,679
Interstate Environmental Commission	48,783	48,783
Agreement USGS - Hydrological Study	155,456	155,456
New England Interstate Water Pollution Commission	28,827	28,827
Northeast Interstate Forest Fire Compact	3,295	3,295
Connecticut River Valley Flood Control Commission	32,395	32,395
Thames River Valley Flood Control Commission	48,281	48,281
Agreement USGS-Water Quality Stream Monitoring	215,412	215,412
Operation Fuel	1,100,000	1,100,000
Lobster Restoration	200,000	200,000
AGENCY TOTAL	78,295,740	76,206,621
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Personal Services	9,506,280	9,138,901
Other Expenses	1,618,799	1,618,799
Equipment	1	1
Elderly Rental Registry and Counselors	1,098,171	1,098,171
Statewide Marketing	15,000,001	15,000,001
Small Business Incubator Program	425,000	0
CT Asso Performing Arts/Schubert Theater	378,712	378,712
Hartford Urban Arts Grant	378,712	378,712
New Britain Arts Council	75,743	75,743
Fair Housing	308,750	308,750
Main Street Initiatives	171,000	171,000
Office of Military Affairs	153,508	153,508

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Hydrogen/Fuel Cell Economy	191,781	0
Southeast CT Incubator	148,750	0
Ivoryton Playhouse	150,000	150,000
CCAT-CT Manufacturing Supply Chain	255,000	0
Economic Development Grants	0	1,817,937
Innovation Challenge Grant Program	500,000	500,000
Garde Arts Theatre	300,000	300,000
Subsidized Assisted Living Demonstration	1,730,000	2,272,000
Congregate Facilities Operation Costs	6,884,547	6,884,547
Housing Assistance and Counseling Program	438,500	438,500
Elderly Congregate Rent Subsidy	2,389,796	2,389,796
Discovery Museum	378,712	378,712
National Theatre for the Deaf	151,484	151,484
CONNSTEP	646,000	0
Development Research and Economic Assistance	151,406	0
Culture, Tourism and Art Grant	1,979,165	1,979,165
CT Trust for Historic Preservation	210,396	210,396
Connecticut Science Center	630,603	630,603
Tax Abatement	1,704,890	1,704,890
Payment in Lieu of Taxes	2,204,000	2,204,000
Greater Hartford Arts Council	94,677	94,677
Stamford Center for the Arts	378,712	378,712
Stepping Stones Museum for Children	44,294	44,294
Maritime Center Authority	531,525	531,525
Basic Cultural Resources Grant	1,601,204	1,601,204
Tourism Districts	1,495,596	1,495,596
Connecticut Humanities Council	2,157,633	2,157,633
Amistad Committee for the Freedom Trail	44,294	44,294
Amistad Vessel	378,712	378,712
New Haven Festival of Arts and Ideas	797,287	797,287
New Haven Arts Council	94,677	94,677
Palace Theater	378,712	378,712
Beardsley Zoo	354,350	354,350
Mystic Aquarium	620,112	620,112
Quinebaug Tourism	41,101	41,101

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Northwestern Tourism	41,101	41,101
Eastern Tourism	41,101	41,101
Central Tourism	41,101	41,101
Twain/Stowe Homes	95,674	95,674
AGENCY TOTAL	59,391,570	59,566,191
AGRICULTURAL EXPERIMENT STATION		
Personal Services	6,125,000	5,910,000
Other Expenses	923,511	923,511
Equipment	1	1
Mosquito Control	232,979	231,173
Wildlife Disease Prevention	90,474	89,571
AGENCY TOTAL	7,371,965	7,154,256
HEALTH AND HOSPITALS		
DEPARTMENT OF PUBLIC HEALTH		
Personal Services	35,564,929	34,558,144
Other Expenses	7,167,505	8,417,505
Equipment	1	1
Needle and Syringe Exchange Program	455,072	455,072
Children's Health Initiatives	2,442,813	2,435,161
Childhood Lead Poisoning	75,000	75,000
AIDS Services	4,802,098	4,952,098
Breast and Cervical Cancer Detection and Treatment	2,183,669	2,181,483
Children with Special Health Care Needs	1,271,627	1,271,627
Medicaid Administration	4,276,747	4,201,595
Fetal and Infant Mortality Review	299,250	299,250
Community Health Services	6,300,500	6,300,500
Rape Crisis	439,684	439,684
X-Ray Screening and Tuberculosis Care	1,200,000	1,200,000
Genetic Diseases Programs	828,744	828,744
Immunization Services	9,044,950	9,044,950
Local and District Departments of Health	4,563,700	4,563,700
Venereal Disease Control	195,210	195,210

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School Based Health Clinics	10,440,646	10,440,646
AGENCY TOTAL	91,552,145	91,860,370
OFFICE OF THE CHIEF MEDICAL EXAMINER		
Personal Services	5,223,625	5,050,652
Other Expenses	906,282	906,282
Equipment	15,500	15,500
Medicolegal Investigations	54,441	58,828
AGENCY TOTAL	6,199,848	6,031,262
DEPARTMENT OF DEVELOPMENTAL SERVICES		
Personal Services	286,909,798	275,149,434
Other Expenses	22,304,097	22,191,798
Equipment	1	1
Human Resource Development	219,790	219,790
Family Support Grants	3,280,095	3,280,095
Cooperative Placements Program	21,928,521	22,576,043
Clinical Services	4,639,522	4,585,370
Early Intervention	36,288,242	34,688,242
Community Temporary Support Services	67,315	67,315
Community Respite Care Programs	330,345	330,345
Workers' Compensation Claims	16,544,371	16,246,035
Pilot Program for Autism Services	1,185,176	1,185,176
Voluntary Services	31,256,734	31,225,026
Supplemental Payments for Medical Services	13,100,000	13,400,000
Rent Subsidy Program	4,537,554	4,537,554
Family Reunion Program	134,900	134,900
Employment Opportunities and Day Services	186,574,466	197,101,167
Community Residential Services	419,597,573	431,913,391
AGENCY TOTAL	1,048,898,500	1,058,831,682
DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
Personal Services	219,207,637	211,068,124

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Other Expenses	29,200,732	28,599,021
Equipment	1	1
Housing Supports and Services	14,424,867	14,987,367
Managed Service System	38,760,066	38,736,053
Legal Services	639,269	639,269
Connecticut Mental Health Center	8,540,721	8,540,721
Professional Services	11,822,615	11,788,898
General Assistance Managed Care	182,485,221	195,756,101
Workers' Compensation Claims	12,583,085	12,344,566
Nursing Home Screening	622,784	622,784
Young Adult Services	60,807,178	64,771,066
TBI Community Services	11,215,956	12,711,421
Jail Diversion	4,625,185	4,569,358
Behavioral Health Medications	6,169,095	6,169,095
Prison Overcrowding	6,440,176	6,416,668
Medicaid Adult Rehabilitation Option	3,963,349	3,963,349
Discharge and Diversion Services	10,330,847	12,586,680
Home and Community Based Services	7,660,683	10,252,082
Persistent Violent Felony Offenders Act	703,333	703,333
Grants for Substance Abuse Services	25,027,766	25,027,766
Grants for Mental Health Services	76,394,230	76,394,230
Employment Opportunities	10,417,746	10,417,746
AGENCY TOTAL	742,042,542	757,065,699
PSYCHIATRIC SECURITY REVIEW BOARD		
Personal Services	332,091	320,081
Other Expenses	31,469	31,469
Equipment	1	1
AGENCY TOTAL	363,561	351,551
HUMAN SERVICES		
DEPARTMENT OF SOCIAL SERVICES		
Personal Services	120,436,042	116,581,562
Other Expenses	89,376,801	88,820,670
Equipment	1	1

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Children's Trust Fund	12,267,430	13,067,430
Children's Health Council	218,317	218,317
HUSKY Outreach	335,564	335,564
Genetic Tests in Paternity Actions	191,142	191,142
State Food Stamp Supplement	1,414,090	2,025,966
HUSKY Program	37,700,000	42,600,000
Charter Oak Health Plan	8,770,000	7,760,000
Medicaid	4,584,955,929	4,705,816,500
Old Age Assistance	35,599,937	36,063,774
Aid to the Blind	771,201	766,494
Aid to the Disabled	61,785,351	61,977,284
Temporary Assistance to Families - TANF	120,401,266	122,010,034
Emergency Assistance	1	1
Food Stamp Training Expenses	12,000	12,000
Connecticut Pharmaceutical Assistance Contract to the Elderly	664,900	255,000
Healthy Start	1,490,220	1,490,220
DMHAS-Disproportionate Share	105,935,000	105,935,000
Connecticut Home Care Program	62,612,500	65,086,100
Human Resource Development-Hispanic Programs	936,329	936,329
Services to the Elderly	3,911,369	3,911,369
Safety Net Services	1,890,807	1,890,807
Transportation for Employment Independence Program	3,155,532	3,155,532
Refunds of Collections	177,792	177,792
Services for Persons With Disabilities	627,227	627,227
Child Care Services-TANF/CCDBG	97,598,443	104,304,819
Nutrition Assistance	447,663	447,663
Housing/Homeless Services	53,811,780	58,324,050
Disproportionate Share-Medical Emergency Assistance	265,906,504	268,400,000
State Administered General Assistance	14,550,817	14,723,163
Child Care Quality Enhancements	3,745,687	3,745,687
Connecticut Children's Medical Center	10,579,200	10,579,200
Community Services	1,847,615	1,798,865
Alzheimer Respite Care	2,294,388	2,294,388

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Human Service Infrastructure Community Action Program	3,418,970	3,418,970
Teen Pregnancy Prevention	1,914,339	1,914,339
Human Resource Development-Hispanic Programs - Municipality	5,310	5,310
Teen Pregnancy Prevention - Municipality	143,600	143,600
Services to the Elderly - Municipality	44,405	44,405
Housing/Homeless Services - Municipality	634,026	634,026
Community Services - Municipality	87,268	87,268
AGENCY TOTAL	5,712,666,763	5,852,577,868
BUREAU OF REHABILITATIVE SERVICES		
Personal Services	4,733,062	4,599,638
Other Expenses	991,631	991,631
Equipment	2	2
Part-Time Interpreters	195,241	191,633
Educational Aid for Blind and Visually Handicapped Children	4,839,899	4,821,904
Enhanced Employment Opportunities	673,000	673,000
Supplementary Relief and Services	103,925	103,925
Vocational Rehabilitation - Blind	890,454	890,454
Special Training for the Deaf Blind	298,585	298,585
Connecticut Radio Information Service	87,640	87,640
Employment Opportunities	1,052,829	1,052,829
Independent Living Centers	547,338	547,338
Vocational Rehabilitation - Disabled	7,386,668	7,386,668
AGENCY TOTAL	21,800,274	21,645,247
EDUCATION, MUSEUMS, LIBRARIES		
DEPARTMENT OF EDUCATION		
Personal Services	24,598,200	23,833,611
Other Expenses	3,324,506	3,124,506
Equipment	1	1
Basic Skills Exam Teachers in Training	1,291,314	1,270,775
Teachers' Standards Implementation Program	3,296,508	3,096,508

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Early Childhood Program	5,024,906	5,022,489
Development of Mastery Exams Grades 4, 6, and 8	19,106,711	19,050,559
Primary Mental Health	507,294	507,294
Leadership, Educ, Athletics-Partnership	765,000	765,000
Adult Education Action	240,687	240,687
Connecticut Pre-Engineering Program	262,500	262,500
Connecticut Writing Project	50,000	50,000
Resource Equity Assessments	301,980	299,683
Neighborhood Youth Centers	1,338,300	1,338,300
Longitudinal Data Systems	1,500,000	1,500,000
School Accountability	2,186,318	2,201,405
Sheff Settlement	9,265,012	10,293,799
Community Plans for Early Childhood	450,000	450,000
Improving Early Literacy	150,000	150,000
Parent Trust Fund Program	500,000	500,000
Regional Vocational-Technical School System	149,618,414	143,702,045
Child Care Services	18,422,653	18,419,752
American School for the Deaf	9,768,242	10,264,242
Regional Education Services	1,434,613	1,384,613
Head Start Services	2,748,150	2,748,150
Head Start Enhancement	1,773,000	1,773,000
Family Resource Centers	6,041,488	6,041,488
Charter Schools	57,067,400	59,839,400
Youth Service Bureau Enhancement	620,300	620,300
Head Start - Early Childhood Link	2,090,000	2,090,000
Institutional Student Aid	882,000	882,000
Child Nutrition State Match	2,354,000	2,354,000
Health Foods Initiative	3,613,997	3,613,997
EvenStart	500,000	500,000
Vocational Agriculture	5,060,565	5,060,565
Transportation of School Children	25,784,748	24,884,748
Adult Education	21,032,980	21,025,690
Health and Welfare Services Pupils Private Schools	4,297,500	4,297,500
Education Equalization Grants	1,889,609,057	1,889,609,057

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Bilingual Education	1,916,130	1,916,130
Priority School Districts	116,626,966	116,100,581
Young Parents Program	229,330	229,330
Interdistrict Cooperation	11,136,173	11,131,935
School Breakfast Program	2,220,303	2,220,303
Excess Cost - Student Based	139,805,731	139,805,731
Non-Public School Transportation	3,595,500	3,595,500
School to Work Opportunities	213,750	213,750
Youth Service Bureaus	2,947,268	2,947,268
OPEN Choice Program	19,839,066	22,090,956
Magnet Schools	215,855,338	235,364,251
After School Program	4,500,000	4,500,000
School Readiness Quality Enhancement	1,100,678	1,100,678
AGENCY TOTAL	2,796,864,577	2,814,284,077
STATE LIBRARY		
Personal Services	5,747,837	5,560,728
Other Expenses	767,111	767,111
Equipment	1	1
State-Wide Digital Library	1,630,136	1,630,136
Interlibrary Loan Delivery Service	282,342	275,751
Legal/Legislative Library Materials	1,000,000	1,000,000
State-Wide Data Base Program	574,696	574,696
Computer Access	190,000	190,000
Support Cooperating Library Service Units	350,000	350,000
Grants to Public Libraries	207,692	214,283
Connecticard Payments	1,000,000	1,000,000
AGENCY TOTAL	11,749,815	11,562,706
BOARD OF REGENTS FOR HIGHER EDUCATION		
Personal Services	2,584,015	2,499,844
Other Expenses	366,939	166,939
Equipment	1	1
Minority Advancement Program	2,405,666	2,405,666
Alternate Route to Certification	100,000	100,000

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National Service Act	328,365	328,365
International Initiatives	66,500	66,500
Minority Teacher Incentive Program	471,374	471,374
Education and Health Initiatives	522,500	522,500
CommPACT Schools	712,500	712,500
Capitol Scholarship Program	4,451,390	4,451,390
Awards to Children of Deceased/ Disabled Veterans	4,000	4,000
Connecticut Independent College Student Grant	18,072,474	16,158,319
Connecticut Aid for Public College Students	29,808,469	29,808,469
Connecticut Aid to Charter Oak	59,393	59,393
Kirklyn M. Kerr Grant Program	400,000	400,000
AGENCY TOTAL	60,353,586	58,155,260
CONSTITUENT UNITS OF HIGHER EDUCATION		
Charter Oak State College	2,742,725	2,696,543
Community Technical College System	153,831,652	150,084,931
Connecticut State University	157,363,860	153,522,741
AGENCY TOTAL	313,938,237	306,304,215
UNIVERSITY OF CONNECTICUT		
Operating Expenses	213,457,963	210,445,208
Tuition Freeze	4,267,696	4,267,696
Regional Campus Enhancement	7,538,003	7,538,003
Veterinary Diagnostic Laboratory	90,000	90,000
AGENCY TOTAL	225,353,662	222,340,907
UNIVERSITY OF CONNECTICUT HEALTH CENTER		
Operating Expenses	123,009,693	109,156,742
AHEC	505,707	505,707
AGENCY TOTAL	123,515,400	109,662,449
TEACHERS' RETIREMENT BOARD		
Personal Services	1,785,698	1,731,184

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Other Expenses	664,470	685,068
Equipment	1	1
Retirement Contributions	757,246,000	787,536,000
Retirees Health Service Cost	24,958,272	26,500,836
Municipal Retiree Health Insurance Costs	7,372,720	7,887,480
AGENCY TOTAL	792,027,161	824,340,569
CORRECTIONS		
DEPARTMENT OF CORRECTION		
Personal Services	440,501,363	397,466,166
Other Expenses	78,932,503	75,245,412
Equipment	1	1
Workers' Compensation Claims	30,623,609	29,936,219
Inmate Medical Services	99,525,952	94,747,339
Board of Pardons and Paroles	6,280,668	6,082,447
Mental Health AIC	300,000	300,000
Distance Learning	100,000	100,000
Aid to Paroled and Discharged Inmates	9,500	9,500
Legal Services to Prisoners	870,595	870,595
Volunteer Services	170,758	170,758
Community Support Services	40,370,121	40,370,121
AGENCY TOTAL	697,685,070	645,298,558
DEPARTMENT OF CHILDREN AND FAMILIES		
Personal Services	297,547,059	290,414,050
Other Expenses	37,086,412	37,051,118
Equipment	1	1
Short-Term Residential Treatment	713,129	713,129
Substance Abuse Screening	1,745,896	1,745,896
Workers' Compensation Claims	10,391,768	10,322,750
Local Systems of Care	2,176,906	2,136,393
Family Support Services	8,728,303	8,728,303
Emergency Needs	1,710,000	1,710,000
Health Assessment and Consultation	965,667	965,667

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Grants for Psychiatric Clinics for Children	14,120,807	14,120,807
Day Treatment Centers for Children	5,497,630	5,497,630
Juvenile Justice Outreach Services	6,575,467	7,376,467
Child Abuse and Neglect Intervention	5,379,261	5,379,261
Community Based Prevention Programs	4,850,529	4,850,529
Family Violence Outreach and Counseling	1,751,427	1,751,427
Support for Recovering Families	14,505,485	16,773,485
No Nexus Special Education	8,682,808	8,682,808
Family Preservation Services	5,385,396	5,385,396
Substance Abuse Treatment	4,228,046	4,228,046
Child Welfare Support Services	3,371,072	3,221,072
Board and Care for Children - Adoption	87,100,506	92,875,380
Board and Care for Children - Foster	115,485,935	120,055,232
Board and Care for Children - Residential	177,686,108	185,413,618
Individualized Family Supports	16,424,785	16,424,785
Community KidCare	23,575,167	23,575,167
Covenant to Care	166,516	166,516
Neighborhood Center	261,010	261,010
AGENCY TOTAL	856,113,096	869,825,943
JUDICIAL		
JUDICIAL DEPARTMENT		
Personal Services	335,239,915	328,108,497
Other Expenses	68,949,865	70,275,134
Equipment	100,000	305,000
Forensic Sex Evidence Exams	909,060	909,060
Alternative Incarceration Program	56,522,318	56,522,318
Justice Education Center, Inc.	293,111	293,110
Juvenile Alternative Incarceration	30,169,861	30,169,864
Juvenile Justice Centers	3,104,877	3,104,877
Probate Court	8,200,000	7,300,000
Youthful Offender Services	9,512,151	13,793,708
Victim Security Account	48,000	48,000
Children of Incarcerated Parents	350,000	350,000
Legal Aid	1,500,000	1,500,000

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Juvenile Parole Services	17,500,000	17,500,000
AGENCY TOTAL	532,399,158	530,179,568
PUBLIC DEFENDER SERVICES COMMISSION		
Personal Services	40,367,054	39,204,811
Other Expenses	1,648,454	1,654,345
Special Public Defenders - Contractual	3,097,000	3,097,000
Special Public Defenders - Non-Contractual	5,590,250	5,590,250
Expert Witnesses	2,100,000	2,200,000
Training and Education	100,000	125,000
Contracted Attorneys	10,279,407	10,288,552
Contracted Attorneys Related Expenses	200,000	200,000
Family Contracted Attorneys/ AMC	736,310	736,310
AGENCY TOTAL	64,118,475	63,096,268
NON-FUNCTIONAL		
MISCELLANEOUS APPROPRIATION TO THE GOVERNOR		
Governor's Contingency Account	1	1
DEBT SERVICE - STATE TREASURER		
Debt Service	1,687,397,515	1,678,331,881
UConn 2000 - Debt Service	120,289,293	130,029,220
CHEFA Day Care Security	5,500,000	5,500,000
Pension Obligation Bonds - TRB	80,894,031	121,386,576
AGENCY TOTAL	1,894,080,839	1,935,247,677
STATE COMPTROLLER - MISCELLANEOUS		
Adjudicated Claims	4,000,000	4,000,000
STATE COMPTROLLER - FRINGE BENEFITS		
Unemployment Compensation	11,781,748	8,901,932
State Employees Retirement Contributions	722,137,072	715,503,022

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Higher Education Alternative Retirement System	37,959,646	37,737,659
Pensions and Retirements - Other Statutory	1,822,697	1,842,652
Judges and Compensation Commissioners Retirement	15,095,489	16,005,904
Insurance - Group Life	8,586,000	8,758,000
Employers Social Security Tax	244,885,109	245,838,580
State Employees Health Service Cost	602,204,760	663,633,420
Retired State Employees Health Service Cost	597,384,379	648,330,408
Tuition Reimbursement - Training and Travel	3,327,500	0
AGENCY TOTAL	2,245,184,400	2,346,551,577
RESERVE FOR SALARY ADJUSTMENTS		
Reserve for Salary Adjustments	42,568,534	200,090,187
WORKERS' COMPENSATION CLAIMS - DEPARTMENT OF ADMINISTRATIVE SERVICES		
Workers' Compensation Claims	27,726,672	27,239,041
TOTAL - GENERAL FUND	19,469,974,079	19,901,187,270
LESS:		
Unallocated Lapse	-92,006,562	-91,676,192
Unallocated Lapse - Legislative	-2,700,000	-2,700,000
Unallocated Lapse - Judicial	-3,545,000	-3,545,000
General Personal Services Reduction - Legislative	-476,000	-476,000
General Personal Services Reduction - Executive	-11,538,800	-11,538,800
General Other Expenses Reductions - Legislative	-374,000	-374,000
General Other Expenses Reductions - Executive	-9,066,200	-9,066,200
Labor-Management Savings	-1,000,000,000	-1,000,000,000
NET - GENERAL FUND	18,350,267,517	18,781,811,078

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Sec. 2. (Effective July 1, 2011) The following sums are appropriated from the SPECIAL TRANSPORTATION FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
GENERAL GOVERNMENT		
DEPARTMENT OF ADMINISTRATIVE SERVICES		
State Insurance and Risk Mgmt Operations	\$7,157,557	\$7,335,373
REGULATION AND PROTECTION		
DEPARTMENT OF MOTOR VEHICLES		
Personal Services	42,656,658	41,541,809
Other Expenses	13,255,626	13,255,626
Equipment	600,000	600,000
Commercial Vehicle Information Systems and Networks Project	239,818	296,289
AGENCY TOTAL	56,752,102	55,693,724
TRANSPORTATION		
DEPARTMENT OF TRANSPORTATION		
Personal Services	169,441,130	162,240,011
Other Expenses	49,396,497	49,228,630
Equipment	1,642,000	1,743,000
Minor Capital Projects	332,500	332,500
Highway and Bridge Renewal-Equipment	12,000,000	7,000,000
Highway Planning and Research	2,981,000	3,105,000
Rail Operations	144,997,567	155,715,305
Bus Operations	135,029,058	139,464,784
Tweed-New Haven Airport Grant	1,000,000	1,000,000
ADA Para-transit Program	27,175,000	28,880,000
Pay-As-You-Go Transportation Projects	27,718,098	22,687,740

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Town Aid Road Grants - TF	30,000,000	30,000,000
AGENCY TOTAL	601,712,850	601,396,970
HUMAN SERVICES		
BUREAU OF REHABILITATIVE SERVICES		
Personal Services	116,274	116,274
Other Expenses	14,436	14,436
AGENCY TOTAL	130,710	130,710
NON-FUNCTIONAL		
DEBT SERVICE - STATE TREASURER		
Debt Service	478,835,373	492,217,529
STATE COMPTROLLER - FRINGE BENEFITS		
Unemployment Compensation	459,165	644,928
State Employees Retirement Contributions	99,636,000	105,694,000
Insurance - Group Life	327,000	334,000
Employers Social Security Tax	18,632,021	18,545,161
State Employees Health Service Cost	42,129,085	42,504,880
AGENCY TOTAL	161,183,271	167,722,969
RESERVE FOR SALARY ADJUSTMENTS		
Reserve for Salary Adjustments	2,363,787	14,081,949
WORKERS' COMPENSATION CLAIMS - DEPARTMENT OF ADMINISTRATIVE SERVICES		
Workers' Compensation Claims	6,756,577	6,626,481
TOTAL - SPECIAL TRANSPORTATION FUND	1,314,892,227	1,345,205,705
LESS:		

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Estimated Unallocated Lapses	-11,000,000	-11,000,000
NET - SPECIAL TRANSPORTATION FUND	1,303,892,227	1,334,205,705

Sec. 3. (*Effective July 1, 2011*) The following sums are appropriated from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
GENERAL GOVERNMENT		
OFFICE OF POLICY AND MANAGEMENT		
Grants To Towns	\$61,779,907	\$61,779,907
TOTAL - MASHANTUCKET PEQUOT AND MOHEGAN FUND	61,779,907	61,779,907

Sec. 4. (*Effective July 1, 2011*) The following sums are appropriated from the SOLDIERS, SAILORS AND MARINES' FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
HUMAN SERVICES		
SOLDIERS, SAILORS AND MARINES' FUND		
Personal Services	\$614,866	\$604,504
Other Expenses	54,397	42,397
Award Payments to Veterans	1,979,800	1,979,800
Fringe Benefits	411,973	424,835
AGENCY TOTAL	3,061,036	3,051,536
TOTAL - SOLDIERS, SAILORS AND MARINES' FUND	3,061,036	3,051,536

Sec. 5. (*Effective July 1, 2011*) The following sums are appropriated from the REGIONAL MARKET OPERATION FUND for the annual

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periods indicated for the purposes described.

	2011-2012	2012-2013
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF AGRICULTURE		
Personal Services	\$390,151	\$386,193
Other Expenses	271,507	273,007
Equipment	3,500	1
Fringe Benefits	261,401	266,473
AGENCY TOTAL	926,559	925,674
NON-FUNCTIONAL		
DEBT SERVICE - STATE TREASURER		
Debt Service	38,338	7,147
TOTAL - REGIONAL MARKET OPERATION FUND	964,897	932,821

Sec. 6. (Effective July 1, 2011) The following sums are appropriated from the BANKING FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
REGULATION AND PROTECTION		
DEPARTMENT OF BANKING		
Personal Services	\$10,950,000	\$10,600,000
Other Expenses	1,279,737	1,014,443
Equipment	127,000	37,200
Fringe Benefits	7,337,000	7,314,500
Indirect Overhead	1,195,086	1,217,182
AGENCY TOTAL	20,888,823	20,183,325
LABOR DEPARTMENT		

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Customized Services	500,000	500,000
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Fair Housing	168,639	168,639
JUDICIAL		
JUDICIAL DEPARTMENT		
Foreclosure Mediation Program	5,252,904	5,324,914
TOTAL - BANKING FUND	26,810,366	26,176,878
LESS:		
Branch Savings Target - Judicial	-254,913	-63,729
NET - BANKING FUND	26,555,453	26,113,149

Sec. 7. (Effective July 1, 2011) The following sums are appropriated from the INSURANCE FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
GENERAL GOVERNMENT		
OFFICE OF POLICY AND MANAGEMENT		
Personal Services	\$219,888	\$212,322
Other Expenses	500	500
Equipment	2,250	0
Fringe Benefits	147,018	146,503
AGENCY TOTAL	369,656	359,325
REGULATION AND PROTECTION		

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INSURANCE DEPARTMENT		
Personal Services	13,445,665	12,996,951
Other Expenses	2,022,453	2,022,453
Equipment	40,060	40,060
Fringe Benefits	8,715,295	8,699,254
Indirect Overhead	58,043	59,842
AGENCY TOTAL	24,281,516	23,818,560
OFFICE OF THE HEALTHCARE ADVOCATE		
Personal Services	746,398	725,540
Other Expenses	136,373	136,374
Equipment	1,400	700
Fringe Benefits	493,954	495,294
Indirect Overhead	117,320	120,957
AGENCY TOTAL	1,495,445	1,478,865
HUMAN SERVICES		
DEPARTMENT OF SOCIAL SERVICES		
Other Expenses	475,000	475,000
TOTAL - INSURANCE FUND	26,621,617	26,131,750

Sec. 8. (Effective July 1, 2011) The following sums are appropriated from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Personal Services	\$13,570,538	\$13,126,398
Other Expenses	1,953,738	1,946,420

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Equipment	27,700	31,600
Fringe Benefits	9,092,261	9,059,349
Indirect Overhead	1,485,010	1,531,046
AGENCY TOTAL	26,129,247	25,694,813
TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	26,129,247	25,694,813

Sec. 9. (Effective July 1, 2011) The following sums are appropriated from the WORKERS' COMPENSATION FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
GENERAL GOVERNMENT		
DIVISION OF CRIMINAL JUSTICE		
Personal Services	\$416,894	\$407,580
Other Expenses	21,653	30,653
Equipment	1	1
Fringe Benefits	279,320	281,230
AGENCY TOTAL	717,868	719,464
REGULATION AND PROTECTION		
LABOR DEPARTMENT		
Occupational Health Clinics	684,596	682,731
WORKERS' COMPENSATION COMMISSION		
Personal Services	9,227,232	9,022,493
Other Expenses	2,341,706	2,284,102
Equipment	34,000	15,900
Fringe Benefits	6,182,245	6,227,536
Indirect Overhead	945,406	974,714
AGENCY TOTAL	18,730,589	18,524,745

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HUMAN SERVICES		
BUREAU OF REHABILITATIVE SERVICES		
Personal Services	503,698	487,578
Other Expenses	23,400	24,500
Rehabilitative Services	1,261,913	1,261,913
Fringe Benefits	337,478	336,429
AGENCY TOTAL	2,126,489	2,110,420
TOTAL - WORKERS' COMPENSATION FUND	22,259,542	22,037,360

Sec. 10. (*Effective July 1, 2011*) The following sums are appropriated from the CRIMINAL INJURIES COMPENSATION FUND for the annual periods indicated for the purposes described.

	2011-2012	2012-2013
JUDICIAL		
JUDICIAL DEPARTMENT		
Criminal Injuries Compensation	\$3,493,813	\$3,602,121
TOTAL - CRIMINAL INJURIES COMPENSATION FUND	3,493,813	3,602,121

Sec. 11. (*Effective July 1, 2011*) (a) The Secretary of the Office of Policy and Management shall recommend reductions in expenditures for Personal Services, for the fiscal years ending June 30, 2012, and June 30, 2013, in order to reduce such expenditures by \$12,014,800 for such purpose during each such fiscal year. The provisions of this subsection shall not apply to the constituent units of the state system of higher education, as defined in section 10a-1 of the general statutes.

(b) The Secretary of the Office of Policy and Management shall recommend reductions in expenditures for Other Expenses, for the fiscal years ending June 30, 2012, and June 30, 2013, in order to reduce

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such expenditures for such purpose by \$9,440,200 during each such fiscal year. The provisions of this subsection shall not apply to the constituent units of the state system of higher education, as defined in section 10a-1 of the general statutes.

Sec. 12. (*Effective from passage*) (a) Any agreement reached through negotiations between the state and the State Employees Bargaining Unit Coalition (SEBAC) concerning wages, hours and other conditions of employment to achieve the labor-management savings specified in this act shall be subject to approval of the General Assembly in accordance with section 5-278 of the general statutes.

(b) (1) On or before May 31, 2011, the Governor shall submit the plan described in this subdivision in writing to the General Assembly. If an agreement described in subsection (a) of this section has been reached, such plan shall include (A) recommendations for legislation to apply terms comparable to those contained in such agreement to nonrepresented employees for the fiscal years ending June 30, 2012, and June 30, 2013, and (B) if such agreement achieves less than two billion dollars in savings over the biennium ending June 30, 2013, recommendations for budget adjustments to achieve the difference between that amount and two billion dollars. If no agreement described in subsection (a) of this section has been reached, such plan shall include recommendations for budget adjustments not to exceed two billion dollars over the biennium ending June 30, 2013.

(2) On or before June 8, 2011, the General Assembly shall enact legislation to (A) apply terms comparable to those contained in an agreement described in subsection (a) of this section and approved in accordance with section 5-278 of the general statutes to nonrepresented employees for the fiscal years ending June 30, 2012, and June 30, 2013, and (B) achieve budget adjustments not to exceed two billion dollars over the biennium ending June 30, 2013, to the extent such savings have not been achieved under any such agreement.

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(c) The Secretary of the Office of Policy and Management shall make reductions in expenditures not to exceed two billion dollars over the biennium ending June 30, 2013, (1) as provided in an agreement described in subsection (a) of this section and approved in accordance with section 5-278 of the general statutes for the fiscal years ending June 30, 2012, and June 30, 2013, and (2) contained in legislation enacted by the General Assembly under subdivision (2) of subsection (b) of this section.

Sec. 13. (*Effective July 1, 2011*) (a) The Secretary of the Office of Policy and Management may transfer amounts appropriated for Personal Services in sections 1 to 10, inclusive, of this act from agencies to the Reserve for Salary Adjustments account, upon approval of the Finance Advisory Committee, to reflect a more accurate impact of collective bargaining and related costs.

(b) The Secretary of the Office of Policy and Management may transfer funds appropriated in section 1 of this act, for Reserve for Salary Adjustments, upon approval of the Finance Advisory Committee, to any agency in any appropriated fund to give effect to salary increases, other employee benefits, agency costs related to staff reductions including accrual payments, achievement of agency general personal services reductions, or any other personal services adjustments authorized by this act, any other act or any other applicable provision of the general statutes.

Sec. 14. (*Effective July 1, 2011*) (a) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in public act 09-3 of the June special session, which relates to collective bargaining agreements and related costs, shall not lapse on June 30, 2011, and such funds shall continue to be available for such purpose during the fiscal years ending June 30, 2012, and June 30, 2013.

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(b) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in sections 1 and 2 of this act, which relates to collective bargaining agreements and related costs for the fiscal year ending June 30, 2012, shall not lapse on June 30, 2012, and such funds shall continue to be available for such purpose during the fiscal year ending June 30, 2013.

Sec. 15. (*Effective July 1, 2011*) The unexpended balance of funds appropriated to the Office of Policy and Management in section 43 of public act 08-1 of the January special session and carried forward under section 36 of public act 09-3 of the June special session and section 33 of public act 10-179 for design and implementation of a comprehensive, state-wide information technology system for the sharing of criminal justice information and for costs related to the Criminal Justice Information System Governing Board shall not lapse on June 30, 2011, and such funds shall continue to be available for such purposes during the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 16. (*Effective July 1, 2011*) The total number of positions which may be filled by any state agency shall not exceed the number of positions recommended by the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies, including any revisions to such recommendation resulting from enactments of the General Assembly, as set forth in the report on the state budget published by the legislative Office of Fiscal Analysis, except upon the recommendation of the Governor and approval of the Finance Advisory Committee.

Sec. 17. (*Effective July 1, 2011*) The unexpended balance of funds transferred from the Reserve for Salary Adjustment account in the Special Transportation Fund, to the Department of Motor Vehicles, in section 39 of special act 00-13, and carried forward in subsection (a) of section 34 of special act 01-1 of the June special session, and subsection

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(a) of section 41 of public act 03-1 of the June 30 special session, and section 43 of public act 05-251, and section 42 of public act 07-1 of the June special session, and section 26 of public act 09-3 of the June special session for the Commercial Vehicle Information Systems and Networks Project, shall not lapse on June 30, 2011, and such funds shall continue to be available for expenditure for such purpose during the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 18. (*Effective July 1, 2011*) (a) The unexpended balance of funds appropriated to the Department of Motor Vehicles in section 49 of special act 99-10, and carried forward in subsection (b) of section 34 of special act 01-1 of the June special session and subsection (b) of section 41 of public act 03-1 of the June 30 special session, and subsection (a) of section 45 of public act 05-251 and subsection (a) of section 43 of public act 07-1 of the June special session, and subsection (a) of section 27 of public act 09-3 of the June special session for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, shall not lapse on June 30, 2011, and such funds shall continue to be available for expenditure for such purpose during the fiscal years ending June 30, 2012, and June 30, 2013.

(b) Up to \$7,000,000 of the unexpended balance appropriated to the Department of Transportation, for Personal Services, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act 04-2 of the May special session, and subsection (b) of section 45 of public act 05-251, and subsection (b) of section 43 of public act 07-1 of the June special session, and subsection (b) of section 27 of public act 09-3 of the June special session shall not lapse on June 30, 2011, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems for

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the fiscal years ending June 30, 2012, and June 30, 2013.

(c) Up to \$8,500,000 of the unexpended balance appropriated to the State Treasurer, for Debt Service, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act 04-2 of the May special session, and subsection (c) of section 45 of public act 05-251, and subsection (c) of section 43 of public act 07-1 of the June special session, and subsection (c) of section 27 of public act 09-3 of the June special session shall not lapse on June 30, 2011, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems for the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 19. (*Effective July 1, 2011*) The unexpended balance of funds appropriated to the Office of Policy and Management, for Other Expenses, for a health care and pension consulting contract, in section 1 of public act 05-251, as amended by section 1 of public act 06-186, and carried forward under section 29 of public act 07-1 of the June special session, subsection (c) of section 4-89 of the general statutes, and section 20 of public act 09-1 of the June special session, shall not lapse on June 30, 2011, and such funds shall continue to be available for such purpose during the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 20. (*Effective July 1, 2011*) (a) Up to \$178,828 of the unexpended balance of funds appropriated to the Office of Policy and Management, for Other Expenses to prevent potential base closures, in subsections (a) and (c) of section 49 of public act 05-251 and carried forward under section 30 of public act 07-1 of the June special session, subsection (c) of section 4-89 of the general statutes, section 34 of public act 09-3 of the June special session, and section 51 of public act 10-179, shall not lapse on June 30, 2011, and such funds shall be transferred to the

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litigation/settlement account.

(b) Up to \$400,000 of the unexpended balance of funds appropriated in section 1 of public act 10-179, to the Office of Policy and Management, for Tax Relief for Elderly Renters, shall not lapse on June 30, 2011, and such funds shall be transferred to the litigation/settlement account.

Sec. 21. (*Effective July 1, 2011*) Any appropriation, or portion thereof, made to any agency, from the General Fund, under section 1 of this act, may be transferred at the request of such agency to any other agency by the Governor, with the approval of the Finance Advisory Committee, to take full advantage of federal matching funds, provided both agencies shall certify that the expenditure of such transferred funds by the receiving agency will be for the same purpose as that of the original appropriation or portion thereof so transferred. Any federal funds generated through the transfer of appropriations between agencies may be used for reimbursing General Fund expenditures or for expanding program services or a combination of both as determined by the Governor, with the approval of the Finance Advisory Committee.

Sec. 22. (*Effective July 1, 2011*) (a) Any appropriation, or portion thereof, made to any agency, from the General Fund, under section 1 of this act, may be adjusted by the Governor, with approval of the Finance Advisory Committee in accordance with subsection (b) of this section, in order to maximize federal funding available to the state, consistent with the relevant federal provisions of law.

(b) The Governor shall present a plan for any such adjustment permitted under subsection (a) of this section, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and

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finance.

Sec. 23. (*Effective July 1, 2011*) Notwithstanding subsection (b) of section 19a-55a of the general statutes, for each of the fiscal years ending June 30, 2012, and June 30, 2013, \$900,000 of the amount collected pursuant to section 19a-55 of the general statutes, shall be credited to the newborn screening account, and shall be available for expenditure by the Department of Public Health for the purchase of upgrades to newborn screening technology and for the expenses of the testing required by sections 19a-55 and 19a-59 of the general statutes.

Sec. 24. (*Effective July 1, 2011*) During the fiscal years ending June 30, 2012, and June 30, 2013, up to \$200,000 from the Stem Cell Research Fund established by section 19a-32e of the general statutes may be used each year by the Commissioner of Public Health for administrative expenses.

Sec. 25. (*Effective July 1, 2011*) (a) Up to \$1,100,000 made available to the Department of Mental Health and Addiction Services, for the Pre-Trial Alcohol Substance Abuse Program, shall be available for Regional Action Councils during each of the fiscal years ending June 30, 2012, and June 30, 2013.

(b) Up to \$510,000 made available to the Department of Mental Health and Addiction Services, for the Pre-Trial Alcohol Substance Abuse Program, shall be available for the Governor's Partnership to Protect Connecticut's Workforce during each of the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 26. (*Effective July 1, 2011*) For all allowable expenditures made pursuant to a contract subject to cost settlement with the Department of Developmental Services by an organization in compliance with performance requirements of such contract, one hundred per cent of the difference between actual expenditures incurred and the amount

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received by the organization from the Department of Developmental Services per such contract shall be reimbursed to the Department of Developmental Services during the fiscal year ending June 30, 2012, and the fiscal year ending June 30, 2013.

Sec. 27. (*Effective July 1, 2011*) Up to \$125,000 of the funds appropriated to the Department of Developmental Services, for Pilot Program for Autism Services, in section 1 of public act 10-179, shall not lapse on June 30, 2011, and shall continue to be available for expenditure to study issues related to needs of persons with autism spectrum disorder during the fiscal year ending June 30, 2012, including the feasibility of a Center for Autism and Developmental Disabilities.

Sec. 28. (*Effective July 1, 2011*) Notwithstanding the provisions of section 17a-17 of the general statutes, for the fiscal years ending June 30, 2012, and June 30, 2013, the provisions of said section 17a-17 shall not be considered in any increases or decreases to rates or allowable per diem payments to private residential treatment centers licensed pursuant to section 17a-145 of the general statutes.

Sec. 29. (*Effective July 1, 2011*) For the fiscal years ending June 30, 2012, and June 30, 2013, the Department of Social Services may, in compliance with an advanced planning document approved by the federal Department of Health and Human Services for the development of a data warehouse, establish a receivable for the reimbursement anticipated from such project.

Sec. 30. (*Effective July 1, 2011*) For the fiscal year ending June 30, 2012, the Department of Social Services may, in compliance with an advanced planning document approved by the federal Department of Health and Human Services to implement modifications to the Health Insurance Portability and Accountability Act electronic transaction standards, establish a receivable for the anticipated cost of such

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project.

Sec. 31. (NEW) (*Effective July 1, 2011*) The Commissioner of Social Services may, upon the request of a nursing facility providing services eligible for payment under the medical assistance program and after consultation with the Secretary of the Office of Policy and Management, make a payment to such nursing facility in advance of normal bill payment processing, provided such advance shall not exceed estimated amounts due to such nursing facility for services provided to eligible recipients over the most recent two-month period. The commissioner shall recover such payment through reductions to payments due to such nursing facility or cash receipt not later than ninety days after issuance of such payment. The commissioner shall take prudent measures to assure that such advance payments are not provided to any nursing facility that is at risk of bankruptcy or insolvency, and may execute agreements appropriate for the security of repayment.

Sec. 32. (*Effective July 1, 2011*) Any appropriation, or portion thereof, made to The University of Connecticut Health Center, in section 1 of this act, may be transferred by the Secretary of the Office of Policy and Management to the Disproportionate Share - Medical Emergency Assistance account in the Department of Social Services for the purpose of maximizing federal reimbursement.

Sec. 33. (*Effective July 1, 2011*) All funds appropriated to the Department of Social Services for DMHAS - Disproportionate Share shall be expended by the Department of Social Services in such amounts and at such times as prescribed by the Office of Policy and Management. The Department of Social Services shall make disproportionate share payments to hospitals in the Department of Mental Health and Addiction Services for operating expenses and for related fringe benefit expenses. Funds received by the hospitals in the Department of Mental Health and Addiction Services, for fringe

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benefits, shall be used to reimburse the Comptroller. All other funds received by the hospitals in the Department of Mental Health and Addiction Services shall be deposited to grants - other than federal accounts. All disproportionate share payments not expended in grants - other than federal accounts shall lapse at the end of the fiscal year.

Sec. 34. (*Effective July 1, 2011*) Any appropriation, or portion thereof, made to the Department of Veterans' Affairs under section 1 of this act may be transferred by the Secretary of the Office of Policy and Management to the Disproportionate Share - Medical Emergency Assistance account in the Department of Social Services for the purpose of maximizing federal reimbursement.

Sec. 35. (*Effective July 1, 2011*) During each of the fiscal years ending June 30, 2012, and June 30, 2013, \$1,000,000 of the federal funds received by the Department of Education, from Part B of the Individuals with Disabilities Education Act (IDEA), shall be transferred to the Department of Developmental Services, for the Birth-to-Three program, in order to carry out Part B responsibilities consistent with the IDEA.

Sec. 36. (*Effective July 1, 2011*) (a) For the fiscal year ending June 30, 2012, the distribution of priority school district grants, pursuant to subsection (a) of section 10-266p of the general statutes, shall be as follows: (1) For priority school districts in the amount of \$40,319,326, (2) for school readiness in the amount of \$69,813,189, (3) for extended school building hours in the amount of \$2,994,752, and (4) for school accountability in the amount of \$3,499,699.

(b) For the fiscal year ending June 30, 2013, the distribution of priority school district grants, pursuant to subsection (a) of section 10-266p of the general statutes, shall be as follows: (1) For priority school districts in the amount of \$39,792,940, (2) for school readiness in the amount of \$69,813,190, (3) for extended school building hours in the

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amount of \$2,994,752, and (4) for school accountability in the amount of \$3,499,699.

Sec. 37. Section 10-262h of the general statutes is amended by adding subsection (d) as follows (*Effective July 1, 2011*):

(NEW) (d) (1) Notwithstanding the provisions of this section, for the fiscal years ending June 30, 2012, and June 30, 2013, each town shall receive an equalization aid grant in an amount provided for in subdivision (2) of this subsection.

(2) Equalization aid grant amounts.

Town	Grant for Fiscal	Grant for Fiscal
	Year 2012	Year 2013
Andover	2,330,856	2,330,856
Ansonia	15,031,668	15,031,668
Ashford	3,896,069	3,896,069
Avon	1,232,688	1,232,688
Barkhamsted	1,615,872	1,615,872
Beacon Falls	4,044,804	4,044,804
Berlin	6,169,410	6,169,410
Bethany	2,030,845	2,030,845
Bethel	8,157,837	8,157,837

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Bethlehem	1,318,171	1,318,171
Bloomfield	5,410,345	5,410,345
Bolton	3,015,660	3,015,660
Bozrah	1,229,255	1,229,255
Branford	1,759,095	1,759,095
Bridgeport	164,195,344	164,195,344
Bridgewater	137,292	137,292
Bristol	41,657,314	41,657,314
Brookfield	1,530,693	1,530,693
Brooklyn	6,978,295	6,978,295
Burlington	4,295,578	4,295,578
Canaan	207,146	207,146
Canterbury	4,733,625	4,733,625
Canton	3,348,790	3,348,790
Chaplin	1,880,888	1,880,888
Cheshire	9,298,837	9,298,837
Chester	665,733	665,733

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Clinton	6,465,651	6,465,651
Colchester	13,547,231	13,547,231
Colebrook	495,044	495,044
Columbia	2,550,037	2,550,037
Cornwall	85,322	85,322
Coventry	8,845,691	8,845,691
Cromwell	4,313,692	4,313,692
Danbury	22,857,956	22,857,956
Darien	1,616,006	1,616,006
Deep River	1,687,351	1,687,351
Derby	6,865,689	6,865,689
Durham	3,954,812	3,954,812
Eastford	1,109,873	1,109,873
East Granby	1,301,142	1,301,142
East Haddam	3,718,223	3,718,223
East Hampton	7,595,720	7,595,720
East Hartford	41,710,817	41,710,817

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East Haven	18,764,125	18,764,125
East Lyme	7,100,611	7,100,611
Easton	593,868	593,868
East Windsor	5,482,135	5,482,135
Ellington	9,504,917	9,504,917
Enfield	28,380,144	28,380,144
Essex	389,697	389,697
Fairfield	3,590,008	3,590,008
Farmington	1,611,013	1,611,013
Franklin	941,077	941,077
Glastonbury	6,201,152	6,201,152
Goshen	218,188	218,188
Granby	5,394,276	5,394,276
Greenwich	3,418,642	3,418,642
Griswold	10,735,024	10,735,024
Groton	25,374,989	25,374,989
Guilford	3,058,981	3,058,981

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Haddam	1,728,610	1,728,610
Hamden	23,030,761	23,030,761
Hampton	1,337,582	1,337,582
Hartford	187,974,890	187,974,890
Hartland	1,350,837	1,350,837
Harwinton	2,728,401	2,728,401
Hebron	6,872,931	6,872,931
Kent	167,342	167,342
Killingly	15,245,633	15,245,633
Killingworth	2,227,467	2,227,467
Lebanon	5,467,634	5,467,634
Ledyard	12,030,465	12,030,465
Lisbon	3,899,238	3,899,238
Litchfield	1,479,851	1,479,851
Lyme	145,556	145,556
Madison	1,576,061	1,576,061
Manchester	30,619,100	30,619,100

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Mansfield	10,070,677	10,070,677
Marlborough	3,124,421	3,124,421
Meriden	53,783,711	53,783,711
Middlebury	684,186	684,186
Middlefield	2,100,239	2,100,239
Middletown	16,652,386	16,652,386
Milford	10,728,519	10,728,519
Monroe	6,572,118	6,572,118
Montville	12,549,431	12,549,431
Morris	657,975	657,975
Naugatuck	29,211,401	29,211,401
New Britain	73,929,296	73,929,296
New Canaan	1,495,604	1,495,604
New Fairfield	4,414,083	4,414,083
New Hartford	3,143,902	3,143,902
New Haven	142,509,525	142,509,525
Newington	12,632,615	12,632,615

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New London	22,940,565	22,940,565
New Milford	11,939,587	11,939,587
Newtown	4,309,646	4,309,646
Norfolk	381,414	381,414
North Branford	8,117,122	8,117,122
North Canaan	2,064,592	2,064,592
North Haven	3,174,940	3,174,940
North Stonington	2,892,440	2,892,440
Norwalk	10,095,131	10,095,131
Norwich	32,316,543	32,316,543
Old Lyme	605,586	605,586
Old Saybrook	652,677	652,677
Orange	1,055,910	1,055,910
Oxford	4,606,861	4,606,861
Plainfield	15,353,204	15,353,204
Plainville	10,161,853	10,161,853
Plymouth	9,743,272	9,743,272

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Pomfret	3,092,817	3,092,817
Portland	4,272,257	4,272,257
Preston	3,057,025	3,057,025
Prospect	5,319,201	5,319,201
Putnam	8,071,851	8,071,851
Redding	687,733	687,733
Ridgefield	2,063,814	2,063,814
Rocky Hill	3,355,227	3,355,227
Roxbury	158,114	158,114
Salem	3,099,694	3,099,694
Salisbury	187,266	187,266
Scotland	1,444,458	1,444,458
Seymour	9,836,508	9,836,508
Sharon	145,798	145,798
Shelton	4,975,852	4,975,852
Sherman	244,327	244,327
Simsbury	5,367,517	5,367,517

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Somers	5,918,636	5,918,636
Southbury	2,422,233	2,422,233
Southington	19,839,108	19,839,108
South Windsor	12,858,826	12,858,826
Sprague	2,600,651	2,600,651
Stafford	9,809,424	9,809,424
Stamford	7,978,877	7,978,877
Sterling	3,166,394	3,166,394
Stonington	2,061,204	2,061,204
Stratford	20,495,602	20,495,602
Suffield	6,082,494	6,082,494
Thomaston	5,630,307	5,630,307
Thompson	7,608,489	7,608,489
Tolland	10,759,283	10,759,283
Torrington	23,933,343	23,933,343
Trumbull	3,031,988	3,031,988
Union	239,576	239,576

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Vernon	17,645,165	17,645,165
Voluntown	2,536,177	2,536,177
Wallingford	21,440,233	21,440,233
Warren	99,777	99,777
Washington	240,147	240,147
Waterbury	113,617,182	113,617,182
Waterford	1,445,404	1,445,404
Watertown	11,749,383	11,749,383
Westbrook	427,677	427,677
West Hartford	16,076,120	16,076,120
West Haven	41,399,303	41,399,303
Weston	948,564	948,564
Westport	1,988,255	1,988,255
Wethersfield	8,018,422	8,018,422
Willington	3,676,637	3,676,637
Wilton	1,557,195	1,557,195
Winchester	7,823,991	7,823,991

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Windham	24,169,717	24,169,717
Windsor	11,547,663	11,547,663
Windsor Locks	4,652,368	4,652,368
Wolcott	13,539,371	13,539,371
Woodbridge	721,370	721,370
Woodbury	876,018	876,018
Woodstock	5,390,055	5,390,055

Sec. 38. (*Effective July 1, 2011*) Notwithstanding the provisions of sections 10-97 and 10-266m of the general statutes, for the fiscal years ending June 30, 2012, and June 30, 2013, the Commissioner of Education may provide grants, within available appropriations, in an amount not to exceed two thousand five hundred dollars per pupil, to local and regional boards of education that transport students who previously attended, or who have been accepted for enrollment at, J. M. Wright Technical School in Stamford to Henry Abbott Technical High School in Danbury, for the costs associated with such transportation. Such grants shall not exceed the actual costs of transportation for each pupil. Applications shall be submitted to the Commissioner of Education at such time and on such forms as the commissioner prescribes.

Sec. 39. (*Effective July 1, 2011*) Notwithstanding the provisions of section 10a-22u of the general statutes, the amount of funds available to the Department of Higher Education, for expenditure from the private occupational school student protection account, shall be \$301,000 for the fiscal year ending June 30, 2012, and \$310,000 for the

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fiscal year ending June 30, 2013.

Sec. 40. (*Effective July 1, 2011*) (a) Notwithstanding sections 10a-36 to 10a-42a, inclusive, of the general statutes, as amended by this act, for the fiscal years ending June 30, 2012, and June 30, 2013, Yale University shall not receive an allocation of the annual appropriation under section 10a-40 of the general statutes.

(b) The Commissioner of Higher Education shall review the Connecticut Independent College Student Grant Program administered pursuant to sections 10a-36 to 10a-42a, inclusive, of the general statutes, as amended by this act, in order to evaluate the cost-effectiveness and benefits of (1) the formula used to derive the annual appropriation requested by the Board of Governors of Higher Education, (2) the manner by which allocations of the annual appropriation are made to each independent college or university, and (3) the system used to determine the amount of aid given to individual students under the program. The commissioner shall submit, in accordance with section 11-4a of the general statutes, findings and recommendations, if any, for modifying the program to the joint standing committees of the General Assembly having cognizance of matters relating to higher education and appropriations and the budgets of state agencies not later than January 1, 2012.

Sec. 41. (*Effective July 1, 2011*) (a) The sum of \$990,000 appropriated in section 1 of this act to the State Department of Education, for Neighborhood Youth Centers, for the fiscal years ending June 30, 2012, and June 30, 2013, shall be used for grants to the following organizations: The Boys and Girls Clubs of Connecticut; and up to \$90,000 to the Boys and Girls Club of Bridgeport, provided said organizations shall be required to provide a one hundred per cent cash match for such sum.

(b) The sum of \$348,300 appropriated in section 1 of this act to the

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State Department of Education, for Neighborhood Youth Centers, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be used for grants to the following organizations: Centro San Jose; Hill Cooperative Youth Services, Inc.; Central YMCA in New Haven; up to \$78,300 to Trumbull Gardens in Bridgeport; up to \$45,000 for the Valley Shore YMCA in Westbrook; up to \$22,500 for the Rivera Memorial Foundation, Inc. of Waterbury; and up to \$22,500 for the Willow Plaza Neighborhood Revitalization Zone Association in Waterbury, provided said organizations shall be required to provide a match of at least fifty per cent of the grant amount, and the cash portion of such match shall be at least twenty-five per cent of the grant amount.

Sec. 42. (*Effective July 1, 2011*) The office of the State Comptroller shall fund any differential between the state fringe benefit rate for John Dempsey Hospital employees and the average rate for private Connecticut hospitals in an amount not to exceed \$13,500,000, for each of the fiscal years ending June 30, 2012, and June 30, 2013, within the resources appropriated to the State Comptroller - Fringe Benefits in section 1 of this act.

Sec. 43. (*Effective July 1, 2011*) In addition to any payments made under the provisions of subdivision (2) of subsection (e) of section 10-76d or subsection (b) of section 10-76g of the general statutes, the local and regional board of education of each of the following towns shall receive a grant in the following amount in each of the fiscal years ending June 30, 2012, and June 30, 2013:

Grant for Fiscal Years 2012

Town	And 2013
Andover	11,979

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Ansonia	90,043
Ashford	28,106
Avon	8,053
Barkhamsted	15,575
Berlin	79,218
Bethany	8,932
Bethel	59,394
Bloomfield	73,516
Bolton	37,762
Bozrah	11,608
Branford	67,249
Bridgeport	972,458
Bristol	305,418
Brookfield	16,723
Brooklyn	125,205
Canaan	1,617
Canterbury	76,233
Canton	37,513
Chaplin	24,262
Cheshire	88,999
Chester	3,480

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Clinton	44,745
Colchester	147,170
Colebrook	3,303
Columbia	35,984
Cornwall	245
Coventry	122,259
Cromwell	47,966
Danbury	288,061
Darien	245
Deep River	5,239
Derby	58,344
Eastford	16,271
East Granby	16,867
East Haddam	51,623
East Hampton	94,121
East Hartford	297,594
East Haven	164,591
East Lyme	42,766
Easton	245
East Windsor	76,825
Ellington	140,312

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Enfield	250,062
Essex	888
Fairfield	4,065
Farmington	29,863
Franklin	11,830
Glastonbury	79,718
Granby	49,893
Greenwich	245
Griswold	124,737
Groton	156,706
Guilford	33,014
Hamden	430,195
Hampton	15,410
Hartford	1,795,813
Hartland	17,879
Hebron	31,563
Kent	246
Killingly	177,759
Lebanon	69,781
Ledyard	160,239
Lisbon	42,730

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Litchfield	23,157
Madison	14,681
Manchester	206,245
Mansfield	91,029
Marlborough	12,626
Meriden	347,246
Middletown	423,310
Milford	71,335
Monroe	55,542
Montville	169,062
Naugatuck	225,733
New Britain	1,012,117
New Canaan	245
New Fairfield	22,422
New Hartford	26,400
New Haven	1,365,588
Newington	163,043
New London	193,786
New Milford	184,717
Newtown	66,386
Norfolk	1,476

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North Branford	122,064
North Canaan	26,245
North Haven	117,573
North Stonington	47,231
Norwalk	73,850
Norwich	379,721
Old Saybrook	5,087
Orange	9,284
Oxford	68,962
Plainfield	188,032
Plainville	151,213
Plymouth	168,776
Pomfret	38,877
Portland	47,701
Preston	76,826
Putnam	79,065
Redding	245
Ridgefield	1,380
Rocky Hill	38,461
Salem	35,491
Salisbury	808

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Scotland	16,360
Seymour	96,416
Sharon	245
Shelton	77,572
Sherman	3,106
Simsbury	49,498
Somers	73,004
Southington	128,809
South Windsor	120,107
Sprague	46,144
Stafford	191,719
Stamford	48,132
Sterling	54,282
Stonington	25,159
Stratford	176,055
Suffield	85,779
Thomaston	44,117
Thompson	77,498
Tolland	120,380
Torrington	282,306
Trumbull	65,489

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Union	11,162
Vernon	128,580
Voluntown	41,611
Wallingford	231,221
Waterbury	940,080
Waterford	29,370
Watertown	100,103
Westbrook	3,844
West Hartford	123,682
West Haven	390,776
Weston	3,464
Westport	256
Wethersfield	73,219
Willington	38,215
Wilton	245
Winchester	73,854
Windham	220,595
Windsor	160,224
Windsor Locks	55,320
Wolcott	104,272
Woodbridge	2,468

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Woodstock	61,337
District No. 1	1,323
District No. 4	11,949
District No. 5	49,743
District No. 6	23,599
District No. 7	74,868
District No. 8	76,432
District No. 9	7,866
District No. 10	126,452
District No. 11	27,908
District No. 12	26,657
District No. 13	115,675
District No. 14	56,943
District No. 15	124,618
District No. 16	157,758
District No. 17	84,727
District No. 18	20,336
District No. 19	119,518

Sec. 44. (*Effective July 1, 2011*) (a) For the fiscal years ending June 30, 2012, and June 30, 2013, system office expenditures for the Regional Community-Technical Colleges, exclusive of telecommunications center funds, capital equipment bond funds, funds for identified

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system-wide projects which benefit the individual campuses of the Regional Community-Technical Colleges, and funds for the data center, shall not exceed 1.43% and 1.4%, respectively, of the annual General Fund appropriation and operating fund expenditures, exclusive of federal, private capital bond and fringe benefit funds.

(b) For the fiscal years ending June 30, 2012, and June 30, 2013, system office expenditures for the Connecticut State University System, exclusive of telecommunications center funds, capital equipment bond funds, funds for identified system-wide projects which benefit the individual campuses of the Connecticut State University System, and funds for the data center, shall not exceed 1.01% and 1.0%, respectively, of the annual General Fund appropriation and operating fund expenditures, exclusive of federal, private capital bond and fringe benefit funds.

(c) For the Regional Community-Technical Colleges, for the fiscal years ending June 30, 2012, and June 30, 2013, expenditures for institutional administration, defined as system office, executive management, fiscal operations, and general administration, exclusive of expenditures for logistical services, administrative computing, and development, shall not exceed 9.92% and 9.9%, respectively, of the annual General Fund appropriation and operating fund expenditures, exclusive of federal, private, capital bond and fringe benefit funds.

(d) For the Connecticut State University System, for the fiscal years ending June 30, 2012, and June 30, 2013, expenditures for institutional administration, defined as system office, executive management, fiscal operations, and general administration, exclusive of expenditures for logistical services, administrative computing, and development, shall not exceed 6.77% and 6.75%, respectively, of the annual General Fund appropriation and operating fund expenditures, exclusive of federal, private, capital bond and fringe benefit funds.

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(e) For The University of Connecticut, for the fiscal years ending June 30, 2012, and June 30, 2013, expenditures for institutional administration, defined as system office, executive management, fiscal operations, and general administration, exclusive of expenditures for logistical services, administrative computing, and development, shall not exceed 3.13% and 3.1%, respectively, of the annual General Fund appropriation and operating fund expenditures, exclusive of federal, private, capital bond and fringe benefit funds.

(f) The Commissioner of Higher Education shall, within available appropriations, monitor compliance with the provisions of subsections (a) to (e), inclusive, of this section and shall report findings to the joint standing committees of the General Assembly having cognizance of matters relating to higher education and to appropriations not later than sixty days following the close of each quarter of the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 45. (*Effective July 1, 2011*) The unexpended balance of funds appropriated in public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, section 1 of public act 09-7 of the September special session, sections 1, 9 and 13 of public act 09-1 of the December special session and section 1 of public act 10-3, to Legislative Management, for Redistricting, shall not lapse and shall continue to be available for expenditure for such purpose during the fiscal year ending June 30, 2012.

Sec. 46. (*Effective July 1, 2011*) Notwithstanding the provisions of section 4-28e of the general statutes, the sum of \$500,000 shall be made available from the Tobacco and Health Trust Fund, for each of the fiscal years ending June 30, 2012, and June 30, 2013, to The University of Connecticut Health Center for the Connecticut Health Information Network.

Sec. 47. (*Effective July 1, 2011*) (a) Notwithstanding the provisions of

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section 4-28e of the general statutes, for each of the fiscal years ending June 30, 2012, and June 30, 2013, the sum of \$1,450,000 shall be transferred from the Tobacco and Health Trust Fund to the Department of Public Health, for (1) grants for the Easy Breathing Program, as follows: (A) For an adult asthma program within the Easy Breathing Program - \$300,000, and (B) for a children's asthma program within the Easy Breathing Program - \$500,000, (2) a grant to the Connecticut Coalition for Environmental Justice for the Community Asthma Education Program - \$150,000, and (3) grants to regional councils for emergency medical services - \$500,000.

(b) Notwithstanding section 4-28e of the general statutes, the sum of \$2,750,000 for the fiscal year ending June 30, 2012, and the sum of \$3,400,000 for the fiscal year ending June 30, 2013, shall be transferred from the Tobacco and Health Trust Fund to the Department of Social Services, for Medicaid, to support smoking cessation programs.

Sec. 48. (*Effective July 1, 2011*) (a) Except as provided in subsection (b) of this section, the sum appropriated in section 1 of this act to the Department of Energy and Environmental Protection, for Operation Fuel, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be available to provide emergency energy assistance to households within the state with income less than two hundred per cent of the applicable federal poverty level that are unable to make timely payments on energy bills. Operation Fuel, Incorporated, shall pay energy bills for all energy sources for qualified households provided pursuant to this subsection directly to companies who have provided services, including, but not limited to, deliverable fuel, natural gas or electric utility, as defined in section 16-1 of the general statutes, for emergency energy assistance, including cooling.

(b) The sum of \$100,000 appropriated in section 1 of this act to the Office of Policy and Management, for Operation Fuel, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be available

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for the purpose of providing a grant to Operation Fuel, Incorporated, for operating expenses incurred for administration of the emergency home cooling assistance provided pursuant to subsection (a) of this section.

Sec. 49. (*Effective from passage*) The Commissioner of Environmental Protection shall prepare a plan to privatize fish hatcheries in the state. Not later than January 1, 2012, said commissioner shall submit such plan, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committees of the General Assembly having cognizance of matters relating to environment and appropriations and the budgets of state agencies.

Sec. 50. (*Effective from passage*) (a) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, on June 30, 2011, (1) the sum of \$500,000 shall be transferred from the surplus funds in the Probate Court Administration Fund to the Court Support Services Division of the Judicial Department for a male youth leadership pilot program to provide services in targeted communities to high-risk males with low academic achievement, (2) the sum of \$1,000,000 shall be transferred from said surplus funds to the Kinship Fund and Grandparents and Relatives Respite Fund administered by the Children's Trust Fund Council and the Department of Social Services through the Probate Court, (3) the sum of \$35,000 shall be transferred from said surplus funds to the Judicial Department to support the expansion of the Children in Placement, Inc. program in Danbury, and (4) the sum of \$800,000 shall be transferred from said surplus funds to the Children's Trust Fund administered by the Children's Trust Fund Council and the Department of Social Services.

(b) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, on June 30, 2012, (1) the sum of \$1,000,000 shall be transferred from the surplus funds in the Probate Court Administration Fund to the Kinship Fund and Grandparents and

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Relatives Respite Fund administered by the Children's Trust Fund Council and the Department of Social Services through the Probate Court, (2) the sum of \$35,000 shall be transferred from said surplus funds to the Judicial Department to support the expansion of the Children in Placement, Inc. program in Danbury, and (3) any surplus funds remaining in the Probate Court Administration Fund after the transfers in subdivisions (1) and (2) of this subsection are made shall be transferred to the General Fund.

Sec. 51. (*Effective from passage*) (a) The chairman of the Workers' Compensation Commission shall conduct a study to determine the feasibility of consolidating the district offices of the Workers' Compensation Commission to achieve administrative efficiencies.

(b) Not later than January 1, 2012, the chairman of the Workers' Compensation Commission shall report, in accordance with the provisions of section 11-4a of the general statutes, the findings of the study conducted pursuant to subsection (a) of this section, along with any recommendations for legislation, to the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies.

Sec. 52. (*Effective July 1, 2011*) The unexpended balance of funds appropriated to the Department of Correction, for Children of Incarcerated Parents, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall continue to be available for such purpose during the fiscal year ending June 30, 2012.

Sec. 53. (*Effective July 1, 2011*) The sum of \$350,000 appropriated to

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the Auditors of Public Accounts, for Personal Services, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred to the following accounts and shall be available for the following purposes during the fiscal year ending June 30, 2012: \$300,000 to Other Expenses and \$50,000 to Equipment.

Sec. 54. Subdivision (3) of subsection (c) of section 10-264~~l~~ of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(3) (A) Except as otherwise provided in subparagraphs (C) to (F), inclusive, of this subdivision, each interdistrict magnet school operated by a regional educational service center that enrolls less than fifty-five per cent of the school's students from a single town shall receive a per pupil grant in the amount of (i) six thousand two hundred fifty dollars for the fiscal year ending June 30, 2006, (ii) six thousand five hundred dollars for the fiscal year ending June 30, 2007, (iii) seven thousand sixty dollars for the fiscal year ending June 30, 2008, and (iv) seven thousand six hundred twenty dollars for the fiscal year ending June 30, 2009, and each fiscal year thereafter.

(B) Except as otherwise provided in subparagraphs (C) to (F), inclusive, of this subdivision, each interdistrict magnet school operated by a regional educational service center that enrolls at least fifty-five per cent of the school's students from a single town shall receive a per pupil grant for each enrolled student who is not a resident of the district that enrolls at least fifty-five per cent of the school's students in the amount of (i) six thousand sixteen dollars for the fiscal year ending June 30, 2008, and (ii) six thousand seven hundred thirty dollars for the

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fiscal year ending June 30, 2009, and each fiscal year thereafter. The per pupil grant for each enrolled student who is a resident of the district that enrolls at least fifty-five per cent of the school's students shall be three thousand dollars.

(C) Each interdistrict magnet school operated by a regional educational service center that began operations for the school year commencing July 1, 1998, and that for the school year commencing July 1, 2008, enrolled at least fifty-five per cent, but no more than seventy per cent of the school's students from a single town shall receive a per pupil grant for each enrolled student who is a resident of the district that enrolls at least fifty-five per cent, but no more than seventy per cent of the school's students in the amount of four thousand eight hundred ninety-four dollars for the fiscal year ending June 30, 2010, and four thousand two hundred sixty-three dollars for the fiscal year ending June 30, 2011, and a per pupil grant for each enrolled student who is not a resident of the district that enrolls at least fifty-five per cent, but no more than seventy per cent of the school's students in the amount of six thousand seven hundred thirty dollars for the fiscal years ending June 30, 2010, and June 30, 2011.

(D) Each interdistrict magnet school operated by a regional educational service center that began operations for the school year commencing July 1, 2001, and that for the school year commencing July 1, 2008, enrolled at least fifty-five per cent, but no more than eighty per cent of the school's students from a single town shall receive a per pupil grant for each enrolled student who is a resident of the district that enrolls at least fifty-five per cent, but no more than eighty per cent of the school's students in the amount of four thousand two hundred fifty dollars for the fiscal year ending June 30, 2010, and three thousand eight hundred thirty-three dollars for the fiscal [year] years ending June 30, 2011, June 30, 2012, and June 30, 2013, and a per pupil grant for each enrolled student who is not a resident of the district that

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enrolls at least fifty-five per cent, but no more than eighty per cent of the school's students in the amount of six thousand seven hundred thirty dollars for the fiscal years ending June 30, 2010, [and] June 30, 2011, June 30, 2012, and June 30, 2013, inclusive.

(E) Each interdistrict magnet school operated by (i) a regional educational service center, (ii) the Board of Trustees of the Community-Technical Colleges on behalf of a regional community-technical college, (iii) the Board of Trustees of the Connecticut State University System on behalf of a state university, (iv) the Board of Trustees for The University of Connecticut on behalf of the university, (v) the board of governors for an independent college or university, as defined in section 10a-37, or the equivalent of such a board, on behalf of the independent college or university, (vi) cooperative arrangements pursuant to section 10-158a, and (vii) any other third-party not-for-profit corporation approved by the commissioner that enrolls less than sixty per cent of its students from Hartford pursuant to the 2008 stipulation and order for Milo Sheff, et al. v. William A. O'Neill, et al., shall receive a per pupil grant in the amount of (I) nine thousand six hundred ninety-five dollars for the fiscal year ending June 30, 2010, and (II) ten thousand four hundred forty-three dollars for the fiscal year ending June 30, 2011.

(F) Each interdistrict magnet school operated by the Hartford school district, pursuant to the 2008 stipulation and order for Milo Sheff, et al. v. William A. O'Neill, et al., shall receive a per pupil grant for each enrolled student who is not a resident of the district in the amount of (i) twelve thousand dollars for the fiscal year ending June 30, 2010, and (ii) thirteen thousand fifty-four dollars for the fiscal year ending June 30, 2011.

(G) In addition to the grants described in subparagraph (F) of this subdivision, for the fiscal year ending June 30, 2010, the commissioner may, subject to the approval of the Secretary of the Office of Policy and

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Management and the Finance Advisory Committee, established pursuant to section 4-93, provide supplemental grants to the Hartford school district of up to one thousand fifty-four dollars for each student enrolled at an interdistrict magnet school operated by the Hartford school district who is not a resident of such district.

Sec. 55. (*Effective July 1, 2011*) The Commissioners of Social Services, Mental Health and Addiction Services and Correction, the Secretary of the Office of Policy and Management and the executive director of the Court Support Services Division of the Judicial Branch are authorized to develop a plan to provide supportive housing services, including necessary housing rental subsidies, for an additional one hundred sixty individuals and families identified as frequent users of expensive state services during the fiscal years ending June 30, 2012, and June 30, 2013, and to enter into memoranda of understanding to reallocate, within existing appropriations, the necessary support and housing resources for said purpose.

Sec. 56. (*Effective from passage*) The President of The University of Connecticut shall identify efficiencies and cost savings in the operations of The University of Connecticut and The University of Connecticut Health Center. Not later than January 1, 2012, said president shall submit a report containing the president's recommendations for achieving such efficiencies and cost savings, including recommendations for any legislation, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committees of the General Assembly having cognizance of matters relating to higher education and appropriations and the budgets of state agencies.

Sec. 57. Subsection (g) of section 10-266p of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

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(g) In addition to the amounts allocated in subsection (a) and subsections (c) to (f), inclusive, of this section, for the fiscal year ending June 30, [2009] 2012, and each fiscal year thereafter, the State Board of Education shall allocate [three million seven hundred forty thousand five hundred seventy-three] three million two hundred sixteen thousand nine hundred eight dollars as follows: Each priority school district shall receive an allocation based on the ratio of the amount it is eligible to receive pursuant to subsection (a) and subsections (c) to (f), inclusive, of this section to the total amount all priority school districts are eligible to receive pursuant to said subsection (a) and said subsections (c) to (f), inclusive. For the fiscal year ending June 30, 2013, the State Board of Education shall allocate two million nine hundred twenty-nine thousand three hundred sixty-four dollars as follows: Each priority school district shall receive an allocation based on the ratio of the amount it is eligible to receive pursuant to subsection (a) of this section and subsections (c) to (f), inclusive, of this section to the total amount all priority school districts are eligible to receive pursuant to subsection (a) of this section and subsections (c) to (f), inclusive, of this section.

Sec. 58. (*Effective July 1, 2011*) The sum of \$1,000,000 appropriated to the Department of Education, for Personal Services, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred to Other Expenses, and shall be available to fund the costs of the State Board of Education takeover of the Windham school district during the fiscal year ending June 30, 2012.

Sec. 59. (*Effective July 1, 2011*) Up to \$500,000 of the funds

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appropriated to the Department of Education, for Other Expenses, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and shall continue to be available for the litigation costs associated with the Connecticut Coalition for Justice in Education Funding v. Rell lawsuit during the fiscal year ending June 30, 2012.

Sec. 60. (*Effective July 1, 2011*) Up to \$3,200,000 appropriated to the Department of Education, for Sheff Settlement, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred as follows: (1) Up to \$1,200,000 to Magnet Schools, for the balance of the magnet school transportation supplemental grant to the Capitol Region Education Council made for the fiscal year ending June 30, 2011, and (2) up to \$2,000,000 to OPEN Choice Program, for OPEN Choice seats during the fiscal year ending June 30, 2012.

Sec. 61. (*Effective July 1, 2011*) Up to \$1,000,000 appropriated to the Department of Education, for Development of Mastery Exams Grades 4, 6 and 8, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30,

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2011, and such funds shall be available for administration of the Program for International Student Assessment (PISA) during the fiscal year ending June 30, 2012.

Sec. 62. (*Effective July 1, 2011*) The sum of \$50,000 of the amount appropriated to the Department of Education, for Personal Services, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred to Other Expenses, and shall be available to develop a model teacher performance evaluation system for use by local and regional boards of education and regional educational service centers during the fiscal year ending June 30, 2012.

Sec. 63. (*Effective July 1, 2011*) The sum of \$100,000 of the amount appropriated to the Department of Education, for Personal Services, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred to Neighborhood Youth Centers, and shall be available for grants to (1) Original Works Inc. in Bridgeport - \$75,000, and (2) ARTE Inc. in New Haven - \$25,000 during the fiscal year ending June 30, 2012.

Sec. 64. (*Effective July 1, 2011*) The sum of \$800,000 of the amount appropriated to the Department of Environmental Protection, for Emergency Spill Response Account, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of

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the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be transferred to Councils, Districts and ERT's Land Use, and shall be available for such purposes as follows: \$400,000 during the fiscal year ending June 30, 2012, and \$400,000 during the fiscal year ending June 30, 2013.

Sec. 65. Section 10a-42a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

[Nothing in sections 10a-36 to 10a-42, inclusive, shall affect the eligibility of an accredited independent college or university which, as of June 30, 1983, participated in the program authorized under sections 10a-36 to 10a-42, inclusive, of the general statutes, revision of 1958, revised to 1983. A change in corporate structure shall not affect the eligibility of an accredited independent college or university that participated in said program as of said date.] For the fiscal year ending June 30, 2012, and each fiscal year thereafter, no accredited independent college or university shall be eligible for an allocation pursuant to section 10a-40 unless such college or university (1) meets the definition of an "independent college or university" as defined in section 10a-37, and (2) received an allocation pursuant to section 10a-40 during the fiscal year ending June 30, 2011.

Sec. 66. (*Effective July 1, 2011*) The sum of \$50,000 of the amount appropriated to the Department of Environmental Protection, in the Solid Waste Management Account, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of

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public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be available for (1) said department to hire temporary staff to retrain the regulated community concerning tidal wetlands and high tide lines and to update related publications and documents - \$25,000, and (2) a grant to Urban Oaks Organic Farm in New Britain - \$25,000, during the fiscal year ending June 30, 2012.

Sec. 67. (*Effective July 1, 2011*) The sum of \$100,000 of the amount appropriated to the Department of Environmental Protection, in the Emergency Spill Response Account, in section 11 of public act 09-3 of the June special session, as amended by section 58 of public act 09-6 of the September special session, sections 3 and 20 of public act 09-7 of the September special session, section 9 of public act 09-1 of the December special session, section 1 of public act 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of the June special session shall not lapse on June 30, 2011, and such funds shall be available for a grant to the West River Tide Gate Habitat Restoration Project in New Haven during the fiscal year ending June 30, 2012.

Sec. 68. (*Effective July 1, 2011*) The sum of \$313,181 of the amount appropriated in section 1 of this act to the Department of Education, for Regional Education Services, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years for an alternative route to certification program.

Sec. 69. (*Effective July 1, 2011*) Up to \$20,000 of the amount appropriated in section 1 of this act to the Department of Education, for Health and Welfare Services Pupils Private Schools, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years to conduct an evaluation of the health services delivered to students in both public and private not-for-profit schools.

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Sec. 70. (*Effective July 1, 2011*) Up to \$200,000 of the amount appropriated in section 1 of this act to the Department of Education, for School Accountability, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years to fund PSAT examinations for students in DRG 1, the state's technical high schools, and the Ansonia, Coventry, East Hartford, Putnam and Stamford school districts.

Sec. 71. (*Effective July 1, 2011*) Up to \$100,000 of the amount appropriated in section 1 of this act to the Department of Education, for After School Program, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years as follows: Up to \$50,000 to the Plainville school district, up to \$25,000 to the Thompson school district and up to \$25,000 to the Montville school district.

Sec. 72. (*Effective July 1, 2011*) Up to \$1,200,000 of the amount appropriated in section 1 of this act to the Department of Education, for Headstart - Early Childhood Link, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years for a grant to Action for Bridgeport Community Development, Inc. for its Total Learning Initiative.

Sec. 73. (*Effective July 1, 2011*) Up to \$481,000 of the amount appropriated in section 1 of this act to the Department of Education, for Interdistrict Cooperative, for each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be made available in each of said years as follows: Up to \$331,000 to the Sound School in New Haven and up to \$150,000 to the Bristol-Plymouth Regional Technical School for an abuse education program.

Sec. 74. (*Effective from passage*) On or before July 1, 2011, the Department of Children and Families and the Judicial Department shall enter into a memorandum of understanding to effect the

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appropriate transfer of funding and services between said agencies for children on parole for the fiscal years ending June 30, 2012, and June 30, 2013.

Sec. 75. Section 12-211a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to calendar years commencing on or after January 1, 2011*):

(a) (1) Notwithstanding any provision of the general statutes, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for any [income] calendar year shall not exceed seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to such [income] calendar year of the taxpayer prior to the application of such credit or credits.

(2) Notwithstanding the provisions of subdivision (1) of this subsection, and except as provided in section 38a-88a and subsection (b) of this section, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for the calendar years commencing on or after January 1, 2011, and prior to January 1, 2013, shall not exceed thirty per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of the taxpayer prior to the application of such credit or credits.

(b) (1) For a calendar year commencing on or after January 1, 2011, and prior to January 1, 2013, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for such calendar year may exceed the amount specified in subsection (a) of this section only by the amount computed under subparagraph (A) of subdivision (2) of this subsection, provided in no event may the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for such calendar year exceed one hundred per cent of the amount of tax due from such taxpayer under this chapter with respect to such calendar year of the taxpayer prior to the

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application of such credit or credits.

(2) (A) The taxpayer's average monthly net employee gain for a calendar year shall be multiplied by six thousand dollars.

(B) The taxpayer's average monthly net employee gain for a calendar year shall be computed as follows: For each month in the calendar year, the taxpayer shall subtract from the number of its employees in this state on the last day of such month the number of its employees in this state on the first day of the calendar year. The taxpayer shall total the differences for the twelve months in the calendar year, and such total, when divided by twelve, shall be the taxpayer's average monthly net employee gain for the calendar year. For purposes of this computation, only employees who are required to work at least thirty-five hours per week and only employees who were not employed in this state by a related person, as defined in section 12-217ii, as amended by this act, within the twelve months prior to the first day of the calendar year may be taken into account in computing the number of employees.

(C) If the taxpayer's average monthly net employee gain is zero or less than zero, the taxpayer may not exceed the thirty per cent limit imposed under subsection (a) of this section.

Sec. 76. Subsection (b) of section 12-214 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to income years commencing on or after January 1, 2011*):

(b) (1) With respect to income years commencing on or after January 1, 1989, and prior to January 1, 1992, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, an additional tax in an amount equal to twenty per cent of the tax calculated under said subsection (a) for such income

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year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(2) With respect to income years commencing on or after January 1, 1992, and prior to January 1, 1993, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, an additional tax in an amount equal to ten per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(3) With respect to income years commencing on or after January 1, 2003, and prior to January 1, 2004, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, an additional tax in an amount equal to twenty per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(4) With respect to income years commencing on or after January 1, 2004, and prior to January 1, 2005, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, an additional tax in an amount equal to twenty-five per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the

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amount of any credit against such tax, except that any company that pays the minimum tax of two hundred fifty dollars under section 12-219 or 12-223c for such income year shall not be subject to the additional tax imposed by this subdivision. The additional amount of tax determined under this subdivision for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(5) With respect to income years commencing on or after January 1, 2006, and prior to January 1, 2007, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, except when the tax so calculated is equal to two hundred fifty dollars, for each such income year, an additional tax in an amount equal to twenty per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(6) (A) With respect to income years commencing on or after January 1, 2009, and prior to January 1, 2012, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, an additional tax in an amount equal to ten per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in

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this chapter.

(B) Any company whose gross income for the income year was less than one hundred million dollars shall not be subject to the additional tax imposed under subparagraph (A) of this subdivision. This exception shall not apply to companies filing a combined return for the income year under section 12-223a or a unitary return under subsection (d) of section 12-218d.

(7) (A) With respect to income years commencing on or after January 1, 2012, and prior to January 1, 2014, any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, an additional tax in an amount equal to twenty per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be paid, collected and enforced as provided in this chapter.

(B) Any company whose gross income for the income year was less than one hundred million dollars shall not be subject to the additional tax imposed under subparagraph (A) of this subdivision. This exception shall not apply to companies filing a combined return for the income year under section 12-223a or a unitary return under subsection (d) of section 12-218d.

Sec. 77. Subsections (c) to (e), inclusive, of section 12-217jj of the general statutes are repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to income years commencing on or after January 1, 2011*):

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(c) No eligible production company incurring an amount of production expenses or costs that qualifies for such credit shall be eligible for such credit unless on or after January 1, 2010, such company conducts (1) not less than [twenty-five] fifty per cent of principal photography days within the state, or (2) expends not less than fifty per cent of postproduction costs within the state, or (3) expends not less than one million dollars of postproduction costs within the state.

(d) (1) For income years commencing on or after January 1, 2009, but prior to January 1, 2010, fifty per cent of production expenses or costs shall be counted toward such credit when incurred outside the state and used within the state, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.

(2) For income years commencing on or after January 1, 2010, no expenses or costs incurred outside the state and used within the state shall be eligible for a credit, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.

(e) (1) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, any credit allowed pursuant to this [subsection] section may be sold, assigned or otherwise transferred, in whole or in part, to one or more taxpayers, provided (A) no credit, after issuance, may be sold, assigned or otherwise transferred, in whole or in part, more than three times, (B) in the case of a credit allowed for the income year commencing on or after January 1, 2011, and prior to January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter may transfer not more than fifty per cent of such credit in any one income year, and (C) in the case of a credit allowed for an income year commencing on or after January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter

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may transfer not more than twenty-five per cent of such credit in any one income year.

(2) Notwithstanding the provisions of subdivision (1) of this subsection, any qualified production that is created in whole or in significant part, as determined by the Commissioner of Economic and Community Development, at a qualified production facility shall not be subject to the limitations of subparagraph (B) or (C) of said subdivision (1). For purposes of this subdivision, "qualified production facility" means a facility (A) located in this state, (B) intended for film, television or digital media production, and (C) that has had a minimum investment of three million dollars, or less if the commissioner determines such facility otherwise qualifies.

Sec. 78. Section 12-217zz of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to income years commencing on or after January 1, 2011*):

(a) Notwithstanding any other provision of law, and except as otherwise provided in subsection (b) of this section, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for any income year shall not exceed seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to such income year of the taxpayer prior to the application of such credit or credits.

(b) (1) For an income year commencing on or after January 1, 2011, and prior to January 1, 2013, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for such income year may exceed the amount specified in subsection (a) of this section only by the amount computed under subparagraph (A) of subdivision (2) of this subsection, provided in no event may the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for such income year exceed one hundred

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per cent of the amount of tax due from such taxpayer under this chapter with respect to such income year of the taxpayer prior to the application of such credit or credits.

(2) (A) The taxpayer's average monthly net employee gain for an income year shall be multiplied by six thousand dollars.

(B) The taxpayer's average monthly net employee gain for an income year shall be computed as follows: For each month in the taxpayer's income year, the taxpayer shall subtract from the number of its employees in this state on the last day of such month the number of its employees in this state on the first day of its income year. The taxpayer shall total the differences for the twelve months in such income year, and such total, when divided by twelve, shall be the taxpayer's average monthly net employee gain for the income year. For purposes of this computation, only employees who are required to work at least thirty-five hours per week and only employees who were not employed in this state by a related person, as defined in section 12-217ii, as amended by this act, within the twelve months prior to the first day of the income year may be taken into account in computing the number of employees.

(C) If the taxpayer's average monthly net employee gain is zero or less than zero, the taxpayer may not exceed the seventy per cent limit imposed under subsection (a) of this section.

Sec. 79. Subsection (b) of section 12-219 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to income years commencing on or after January 1, 2011*):

(b) (1) With respect to income years commencing on or after January 1, 1989, and prior to January 1, 1992, the additional tax imposed on any company and calculated in accordance with subsection (a) of this

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section shall, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to twenty per cent of the additional tax so calculated for such income year, without reduction of the additional tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(2) With respect to income years commencing on or after January 1, 1992, and prior to January 1, 1993, the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to ten per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(3) With respect to income years commencing on or after January 1, 2003, and prior to January 1, 2004, the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for each such income year, be increased by adding thereto an amount equal to twenty per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(4) With respect to income years commencing on or after January 1, 2004, and prior to January 1, 2005, the additional tax imposed on any

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company and calculated in accordance with subsection (a) of this section shall, for each such income year, be increased by adding thereto an amount equal to twenty-five per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax, except that any company that pays the minimum tax of two hundred fifty dollars under this section or section 12-223c for such income year shall not be subject to such additional tax. The increased amount of tax payable by any company under this subdivision, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(5) With respect to income years commencing on or after January 1, 2006, and prior to January 1, 2007, the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to twenty per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(6) (A) With respect to income years commencing on or after January 1, 2009, and prior to January 1, 2012, the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to ten per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section,

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as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(B) Any company whose gross income for the income year was less than one hundred million dollars shall not be subject to the additional tax imposed under subparagraph (A) of this subdivision. This exception shall not apply to companies filing a combined return for the income year under section 12-223a or a unitary return under subsection (d) of section 12-218d.

(7) (A) With respect to income years commencing on or after January 1, 2012, and prior to January 1, 2014, the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for each such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to twenty per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

(B) Any company whose gross income for the income year was less than one hundred million dollars shall not be subject to the additional tax imposed under subparagraph (A) of this subdivision. This exception shall not apply to companies filing a combined return for the income year under section 12-223a or a unitary return under subsection (d) of section 12-218d.

Sec. 80. Section 12-296 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

A tax is imposed on all cigarettes held in this state by any person for

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sale, said tax to be at the rate of one hundred [fifty] seventy mills for each cigarette and the payment thereof shall be for the account of the purchaser or consumer of such cigarettes and shall be evidenced by the affixing of stamps to the packages containing the cigarettes as provided in this chapter.

Sec. 81. Section 12-316 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

A tax is hereby imposed at the rate of one hundred [fifty] seventy mills for each cigarette upon the storage or use within this state of any unstamped cigarettes in the possession of any person other than a licensed distributor or dealer, or a carrier for transit from without this state to a licensed distributor or dealer within this state. Any person, including distributors, dealers, carriers, warehousemen and consumers, last having possession of unstamped cigarettes in this state shall be liable for the tax on such cigarettes if such cigarettes are unaccounted for in transit, storage or otherwise, and in such event a presumption shall exist for the purpose of taxation that such cigarettes were used and consumed in Connecticut.

Sec. 82. (*Effective from passage*) (a) An excise tax is hereby imposed upon each distributor and each dealer, as each are defined in section 12-285 of the general statutes and licensed pursuant to chapter 214 of the general statutes, in the amount of twenty mills per cigarette, as defined in said section 12-285, in such distributor's or such dealer's inventory as of the close of business on June 30, 2011, or, if the business closes after eleven fifty-nine o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such date.

(b) Each such licensed distributor or dealer shall, not later than August 15, 2011, file with the Commissioner of Revenue Services, on forms prescribed by said commissioner, a report that shows the

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number of cigarettes in inventory as of the close of business on June 30, 2011, or, if the business closes after eleven fifty-nine o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such date, upon which inventory the tax under subsection (a) of this section shall be imposed. The tax shall be due and payable on the due date of such report. If any distributor or dealer required to file a report pursuant to this section fails to file such report on or before August 15, 2011, the commissioner shall make an estimate of the number of cigarettes in such distributor's or dealer's inventory as of the close of business on June 30, 2011, based upon any information that is in the commissioner's possession or that may come into the commissioner's possession. The provisions of chapter 214 of the general statutes pertaining to failure to file returns, examination of returns by the commissioner, the issuance of deficiency assessments or assessments where no return has been filed, the collection of tax, the imposition of penalties and the accrual of interest shall apply to the distributors and dealers required to pay the tax imposed under this section. Failure of any distributor or dealer to file such report when due shall be sufficient reason to revoke such distributor's or dealer's license under the provisions of said chapter 214 and to revoke any other state license or permit issued by the Department of Revenue Services and held by such distributor or dealer. If, in the discretion of the commissioner, the enforcement of this section would otherwise be adversely affected, the commissioner shall not renew the dealer's license of any dealer who fails to file such report, or the distributor's license of any distributor who fails to file such report, until such report is filed.

Sec. 83. Subsection (a) of section 12-330c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(a) (1) A tax is imposed on all untaxed tobacco products held in this state by any person. Except as otherwise provided in subdivision (2) of

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this subsection with respect to the rate of tax on snuff tobacco products, the tax shall be imposed at the rate of [twenty-seven and one-half] fifty per cent of the wholesale sales price of such products.

(2) The tax shall be imposed on snuff tobacco products, on the net weight as listed by the manufacturer, as follows: [Fifty-five cents] One dollar per ounce of snuff and a proportionate tax at the like rate on all fractional parts of an ounce of snuff.

Sec. 84. Subsection (g) of section 12-391 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to estates of decedents dying on or after January 1, 2011*):

(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000 but not over \$2,600,000	\$106,800 plus 8% of the excess over \$2,100,000
Over \$2,600,000 but not over \$3,100,000	\$146,800 plus 8.8% of the excess over \$2,600,000
Over \$3,100,000 but not over \$3,600,000	\$190,800 plus 9.6% of the excess over \$3,100,000
Over \$3,600,000 but not over \$4,100,000	\$238,800 plus 10.4% of the excess over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess

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but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$220,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$316,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000

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Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

(3) With respect to the estates of decedents dying on or after January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$2,000,000</u>	<u>None</u>
<u>Over \$2,000,000 but not over \$3,600,000</u>	<u>7.2% of the excess over \$2,000,000</u>
<u>Over \$3,600,000 but not over \$4,100,000</u>	<u>\$115,200 plus 7.8% of the excess over \$3,600,000</u>
<u>Over \$4,100,000 but not over \$5,100,000</u>	<u>\$154,200 plus 8.4% of the excess over \$4,100,000</u>
<u>Over \$5,100,000 but not over \$6,100,000</u>	<u>\$238,200 plus 9.0% of the excess over \$5,100,000</u>
<u>Over \$6,100,000 but not over \$7,100,000</u>	<u>\$328,200 plus 9.6% of the excess over \$6,100,000</u>
<u>Over \$7,100,000 but not over \$8,100,000</u>	<u>\$424,200 plus 10.2% of the excess over \$7,100,000</u>
<u>Over \$8,100,000 but not over \$9,100,000</u>	<u>\$526,200 plus 10.8% of the excess over \$8,100,000</u>
<u>Over \$9,100,000 but not over \$10,100,000</u>	<u>\$634,200 plus 11.4% of the excess over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$748,200 plus 12% of the excess over \$10,100,000</u>

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Sec. 85. Subdivision (3) of subsection (b) of section 12-392 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to estates of decedents dying on or after January 1, 2011*):

(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate

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representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, but prior to January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(D) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return

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shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

[(D)] (E) The duly authorized executor or administrator shall file the return. If there is more than one executor or administrator, the return shall be made jointly by all. If there is no executor or administrator appointed, qualified and acting, each person in actual or constructive possession of any property of the decedent is constituted an executor for purposes of the tax and shall make and file a return. If in any case the executor is unable to make a complete return as to any part of the gross estate, the executor shall provide all the information available to him with respect to such property, including a full description, and the name of every person holding a legal or beneficial interest in the property. If the executor is unable to make a return as to any property, each person holding a legal or equitable interest in such property shall, upon notice from the commissioner, make a return as to that part of the gross estate.

[(E)] (F) On or before the last day of the month next succeeding each

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calendar quarter, and commencing with the calendar quarter ending September 30, 2005, each court of probate shall file with the commissioner a report for the calendar quarter in such form as the commissioner may prescribe. The report shall pertain to returns filed with the court of probate during the calendar quarter.

Sec. 86. Subsection (e) of section 12-398 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to estates of decedents dying on or after January 1, 2011*):

(e) Any person shall be entitled to a certificate of release of lien with respect to the interest of the decedent in such real property, if either the court of probate for the district within which the decedent resided at the date of his death or, if the decedent died a nonresident of this state, for the district within which real estate or tangible personal property of the decedent is situated, or the Commissioner of Revenue Services finds, upon evidence satisfactory to said court or said commissioner, as the case may be, that payment of the tax imposed under this chapter with respect to the interest of the decedent in such real property is adequately assured, or that no tax imposed under this chapter is due. If the decedent died prior to January 1, 2010, and such decedent's Connecticut taxable estate is two million dollars or less, or if the decedent died on or after January 1, 2010, but prior to January 1, 2011, and such decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, or if the decedent died on or after January 1, 2011, and such decedent's Connecticut taxable estate is two million dollars or less, the certificate of release of lien shall be issued by the court of probate. Such certificate may be recorded in the office of the town clerk of the town within which such real property is situated, and it shall be conclusive proof that such real property has been released from the operation of such lien. The commissioner may adopt regulations in accordance with the provisions of chapter 54 that

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establish procedures to be followed by a court of probate or by said commissioner, as the case may be, for issuing certificates of release of lien, and that establish the requirements and conditions that must be satisfied in order for a court of probate or for the commissioner, as the case may be, to find that the payment of such tax is adequately assured or that no tax imposed under this chapter is due.

Sec. 87. Subsection (a) of section 12-642 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to gifts made during calendar years commencing on or after January 1, 2011*):

(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Not over \$25,000	1%
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000 but not over \$100,000	\$1,500, plus 4% of the excess over \$75,000
Over \$100,000 but not over \$200,000	\$2,500, plus 5% of the excess over \$100,000
Over \$200,000	\$7,500, plus 6% of the excess over \$200,000

(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in

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the following schedule:

Amount of Taxable Gifts	Rate of Tax
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000 but not over \$100,000	\$1,500, plus 4% of the excess over \$75,000
Over \$100,000 but not over \$675,000	\$2,500, plus 5% of the excess over \$100,000
Over \$675,000	\$31,250, plus 6% of the excess over \$675,000

(3) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2005, but prior to January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, but prior to January 1, 2010, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000 but not over \$2,600,000	\$106,800 plus 8% of the excess over \$2,100,000
Over \$2,600,000 but not over \$3,100,000	\$146,800 plus 8.8% of the excess over \$2,600,000
Over \$3,100,000	\$190,800 plus 9.6% of the excess

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but not over \$3,600,000	over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000

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Over \$3,600,000 but not over \$4,100,000	\$7,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$46,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$130,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$220,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$316,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$2,000,000</u>	<u>None</u>
<u>Over \$2,000,000</u> <u>but not over \$3,600,000</u>	<u>7.2% of the excess</u> <u>over \$2,000,000</u>

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<u>Over \$3,600,000</u> <u>but not over \$4,100,000</u>	<u>\$115,200 plus 7.8% of the excess</u> <u>over \$3,600,000</u>
<u>Over \$4,100,000</u> <u>but not over \$5,100,000</u>	<u>\$154,200 plus 8.4% of the excess</u> <u>over \$4,100,000</u>
<u>Over \$5,100,000</u> <u>but not over \$6,100,000</u>	<u>\$238,200 plus 9.0% of the excess</u> <u>over \$5,100,000</u>
<u>Over \$6,100,000</u> <u>but not over \$7,100,000</u>	<u>\$328,200 plus 9.6% of the excess</u> <u>over \$6,100,000</u>
<u>Over \$7,100,000</u> <u>but not over \$8,100,000</u>	<u>\$424,200 plus 10.2% of the excess</u> <u>over \$7,100,000</u>
<u>Over \$8,100,000</u> <u>but not over \$9,100,000</u>	<u>\$526,200 plus 10.8% of the excess</u> <u>over \$8,100,000</u>
<u>Over \$9,100,000</u> <u>but not over \$10,100,000</u>	<u>\$634,200 plus 11.4% of the excess</u> <u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$748,200 plus 12% of the excess</u> <u>over \$10,100,000</u>

Sec. 88. Subparagraph (I) of subdivision (37) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(I) Services to industrial, commercial or income-producing real property, including, but not limited to, such services as management, electrical, plumbing, painting and carpentry, [and excluding any such services rendered in the voluntary evaluation, prevention, treatment, containment or removal of hazardous waste, as defined in section 22a-115, or other contaminants of air, water or soil,] provided income-producing property shall not include property used exclusively for residential purposes in which the owner resides and which contains no more than three dwelling units, or a housing facility for low and moderate income families and persons owned or operated by a nonprofit housing organization, as defined in subdivision (29) of

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section 12-412;

Sec. 89. Subparagraph (N) of subdivision (37) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(N) Motor vehicle parking, including the provision of space, other than metered space, in a lot having thirty or more spaces, excluding (i) space in a seasonal parking lot provided by a person who is exempt from taxation under this chapter pursuant to subdivision (1), (5) or (8) of section 12-412, (ii) space in a parking lot owned or leased under the terms of a lease of not less than ten years' duration and operated by an employer for the exclusive use of its employees, [(iii) valet parking provided at any airport, and (iv)] and (iii) space in municipally-operated railroad parking facilities in municipalities located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act or space in a railroad parking facility in a municipality located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act owned or operated by the state on or after April 1, 2000;

Sec. 90. Subparagraph (S) of subdivision (37) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(S) Services of the agent of any person in relation to the sale of any item of tangible personal property for such person under consignment, exclusive of the services of a consignee selling works of art, as defined in subsection (b) of section 12-376c, or [articles of clothing or footwear intended to be worn on or about the human body other than (i) any special clothing or footwear primarily designed for athletic activity or

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protective use and which is not normally worn except when used for the athletic activity or protective use for which it was designed, and (ii) jewelry, handbags, luggage, umbrellas, wallets, watches and similar items carried on or about the human body but not worn on the body in the manner characteristic of clothing intended for exemption under subdivision (47) of section 12-412, under consignment, exclusive of] services provided by an auctioneer;

Sec. 91. Subparagraph (FF) of subdivision (37) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(FF) Health and athletic club services, exclusive of (i) any such services provided without any additional charge which are included in any dues or initiation fees paid to any such club, which dues or fees are subject to tax under section 12-543, and (ii) any such services provided by a municipality or an organization that is described in Section 501(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, [, and (iii) yoga instruction provided at a yoga studio.]

Sec. 92. Subdivision (37) of subsection (a) of section 12-407 of the general statutes is amended by adding subparagraphs (GG) to (NN), inclusive, as follows (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(NEW) (GG) Motor vehicle storage services, including storage of motor homes, campers and camp trailers, other than the furnishing of space as described in subparagraph (P) of subdivision (2) of subsection (a) of section 12-407;

(NEW) (HH) Packing and crating services, other than those

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provided in connection with the sale of tangible personal property by the retailer of such property;

(NEW) (II) Motor vehicle towing and road services, other than motor vehicle repair services;

(NEW) (JJ) Intrastate transportation services provided by livery services, including limousines, community cars or vans, with a driver. Intrastate transportation services shall not include transportation by taxicab, motor bus, ambulance or ambulette, scheduled public transportation or services provided in connection with funerals;

(NEW) (KK) Pet grooming and pet boarding services, except if such services are provided as an integral part of professional veterinary services, and pet obedience services;

(NEW) (LL) Services in connection with a cosmetic medical procedure. For purposes of this subparagraph, "cosmetic medical procedure" means any medical procedure performed on an individual that is directed at improving the individual's appearance and that does not meaningfully promote the proper function of the body or prevent or treat illness or disease. "Cosmetic medical procedure" includes, but is not limited, to cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft tissue fillers, dermabrasion and chemical peel, laser hair removal, laser skin resurfacing, laser treatment of leg veins, and sclerotherapy. "Cosmetic medical procedure" does not include reconstructive surgery. "Reconstructive surgery" includes any surgery performed on abnormal structures caused by or related to congenital defects, developmental abnormalities, trauma, infection, tumors or disease, including procedures to improve function or give a more normal appearance;

(NEW) (MM) Manicure services, pedicure services and all other nail services, regardless of where performed, including airbrushing, fills,

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full sets, nail sculpting, paraffin treatments and polishes;

(NEW) (NN) Spa services, regardless of where performed, including body waxing and wraps, peels, scrubs and facials.

Sec. 93. Subdivision (1) of section 12-408 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(1) (A) For the privilege of making any sales, as defined in subdivision (2) of subsection (a) of section 12-407, at retail, in this state for a consideration, a tax is hereby imposed on all retailers at the rate of six and thirty-five-hundredths per cent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail or from the rendering of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, except, in lieu of said rate of six and thirty-five-hundredths per cent, the rates provided in subparagraphs (B) to (F), inclusive, of this subdivision;

[(A) at] (B) At a rate of [twelve] fifteen per cent with respect to each transfer of occupancy, from the total amount of rent received for such occupancy of any room or rooms in a hotel or lodging house for the first period not exceeding thirty consecutive calendar days; [.]

[(B) with] (C) With respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof, at a rate of four and one-half per cent of the gross receipts of any retailer from such sales, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the

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purchaser's state of residence under 50 App USC 574; [.]

[(C) (i) with] (D) (i) With respect to the sales of computer and data processing services occurring on or after July 1, 1997, and prior to July 1, 1998, at the rate of five per cent, on or after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent, on or after July 1, 1999, and prior to July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001, at the rate of one per cent, and (ii) with respect to sales of Internet access services, on and after July 1, 2001, such services shall be exempt from such tax; [.]

[(D) with] (E) With respect to the sales of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax; [.]

[(E) with] (F) With respect to patient care services for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax; [.]

(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;

(H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven per cent on the entire sales price, (ii) a vessel for a sales price exceeding one hundred thousand dollars, at a rate of seven per cent on the entire sales price, (iii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven per cent on the entire sales price, and (iv) an article of clothing or footwear intended to be worn on or

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about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" shall have the meaning provided in section 14-1, but shall not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;

(I) The rate of tax imposed by this chapter shall be applicable to all retail sales upon the effective date of such rate, except that a new rate which represents an increase in the rate applicable to the sale shall not apply to any sales transaction wherein a binding sales contract without an escalator clause has been entered into prior to the effective date of the new rate and delivery is made within ninety days after the effective date of the new rate. For the purposes of payment of the tax imposed under this section, any retailer of services taxable under subparagraph (I) of subdivision (2) of subsection (a) of section 12-407, who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, on an accounting basis which recognizes only cash or other valuable consideration actually received as income and who is liable for such tax only due to the rendering of such services may make payments related to such tax for the period during which such income is received, without penalty or interest, without regard to when such service is rendered; [.]

(I) For calendar quarters ending on or after September 30, 2011, the

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commissioner shall deposit into the municipal revenue sharing account established pursuant to section 96 of this act, one and fifty-seven-hundredths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision, and one and forty-three-hundredths of the amounts received by the state from the tax imposed under subparagraph (H) of this subdivision; and

(K) For calendar quarters ending on or after September 30, 2011, the commissioner shall deposit into the regional performance incentive account established pursuant to section 95 of this act, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision.

Sec. 94. Subdivision (3) of section 12-408 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(3) For the purpose of adding and collecting the tax imposed by this chapter, or an amount equal as nearly as possible or practicable to the average equivalent thereof, by the retailer from the consumer the following bracket system shall be in force and effect as follows:

Amount of Sale	Amount of Tax
\$0.00 to \$0.08 inclusive	[No Tax] <u>1 cent</u>
.09 to .24 inclusive	[1 cent] <u>2 cents</u>
.25 to .41 inclusive	[2 cents] <u>3 cents</u>
.42 to .58 inclusive	[3 cents] <u>4 cents</u>
.59 to .74 inclusive	[4 cents] <u>5 cents</u>
.75 to .91 inclusive	[5 cents] <u>6 cents</u>
.92 to 1.08 inclusive	[6 cents] <u>7 cents</u>

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On all sales above \$1.08, the tax shall be computed at the rate of six and thirty-five-hundredths per cent.

Sec. 95. (NEW) (*Effective July 1, 2011*) There is established an account to be known as the "regional performance incentive account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Secretary of the Office of Policy and Management for the purposes of providing grants under the regional performance incentive program established pursuant to section 4-124s of the general statutes.

Sec. 96. (NEW) (*Effective July 1, 2011*) (a) There is established an account to be known as the "municipal revenue sharing account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Secretary of the Office of Policy and Management for the purposes of grants established pursuant to subsections (b) and (c) of this section.

(b) The secretary shall provide manufacturing transition grants to municipalities in an amount equal to the amount each municipality received from the state as payments in lieu of taxes pursuant to sections 12-94b, 12-94c, 12-94f, 12-94g and 32-9s of the general statutes, revision of 1958, revised to January 1, 2011, for the fiscal year ending June 30, 2011. Any town that, due to a filing error, did not receive such payments in the fiscal year ending June 30, 2011, shall receive an amount equal to the amount estimated to be due to such town in the fiscal year ending June 30, 2012.

(c) If there are moneys available in the municipal revenue sharing account after all grants are made pursuant to subsection (b) of this section, the secretary shall distribute the remaining funds as follows: (1) Fifty per cent of such funds shall be distributed to municipalities on

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a per capita basis, as determined by the most recent federal decennial census, and (2) fifty per cent shall be distributed in accordance with the formula in subsection (e) of section 3-55j of the general statutes.

Sec. 97. Subdivision (1) of section 12-411 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(1) ~~(A)~~ An excise tax is hereby imposed on the storage, acceptance, consumption or any other use in this state of tangible personal property purchased from any retailer for storage, acceptance, consumption or any other use in this state, the acceptance or receipt of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, purchased from any retailer for consumption or use in this state, or the storage, acceptance, consumption or any other use in this state of tangible personal property which has been manufactured, fabricated, assembled or processed from materials by a person, either within or without this state, for storage, acceptance, consumption or any other use by such person in this state, to be measured by the sales price of materials, at the rate of six ~~and thirty-five-hundredths~~ per cent of the sales price of such property or services, except, in lieu of said rate of six ~~and thirty-five-hundredths~~ per cent; [.]

~~[(A) at] (B) At~~ a rate of ~~[twelve]~~ fifteen per cent of the rent paid for occupancy of any room or rooms in a hotel or lodging house for the first period of not exceeding thirty consecutive calendar days; [.]

~~[(B) with] (C) With~~ respect to the storage, acceptance, consumption or use in this state of a motor vehicle purchased from any retailer for storage, acceptance, consumption or use in this state by any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual

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and the spouse of such individual at a rate of four and one-half per cent of the sales price of such vehicle, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574; [.]

[(C) with] (D) With respect to the acceptance or receipt in this state of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax; [.]

[(D) (i) with] (E) With respect to the acceptance or receipt in this state of computer and data processing services purchased from any retailer for consumption or use in this state occurring on or after July 1, 1997, and prior to July 1, 1998, at the rate of five per cent of such services, on or after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of such services, on or after July 1, 1999, and prior to July 1, 2000, at the rate of three per cent of such services, on or after July 1, 2000, and prior to July 1, 2001, at the rate of two per cent of such services, on and after July 1, 2001, at the rate of one per cent of such services, and (ii) with respect to the acceptance or receipt in this state of Internet access services, on or after July 1, 2001, such services shall be exempt from tax; [.]

[(E) with] (F) With respect to the acceptance or receipt in this state of patient care services purchased from any retailer for consumption or use in this state for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax; [.]

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(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;

(H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven per cent on the entire purchase price, (ii) a vessel for a sales price exceeding one hundred thousand dollars, at a rate of seven per cent on the entire purchase price, (iii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven per cent on the entire purchase price, and (iv) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven per cent on the entire purchase price. For purposes of this subparagraph, "motor vehicle" shall have the meaning provided in section 14-1, but shall not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;

(I) For calendar quarters ending on or after September 30, 2011, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 96 of this act, one and fifty-seven-hundredths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision, and one and forty-three-hundredths of the amounts received by the state from the tax imposed under subparagraph (H) of this subdivision; and

(J) For calendar quarters ending on or after September 30, 2011, the

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commissioner shall deposit into the regional performance incentive account established pursuant to section 95 of this act, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision.

Sec. 98. Section 12-435 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to sales occurring on or after July 1, 2011*):

Each distributor of alcoholic beverages shall pay a tax to the state on all sales within the state of alcoholic beverages, except sales to licensed distributors, sales of alcoholic beverages which, in the course of such sales, are actually transported to some point without the state and except malt beverages which are consumed on the premises covered by a manufacturer's permit, at the rates for the respective categories of alcoholic beverages listed below:

(a) Beer, [~~six dollars~~] seven dollars and twenty cents for each barrel, three dollars and sixty cents for each half barrel, one dollar and [~~fifty~~] eighty cents for each quarter barrel and [~~twenty~~] twenty-four cents per wine gallon or fraction thereof on quantities less than a quarter barrel;

(b) Liquor, [~~four dollars and fifty~~] five dollars and forty cents per wine gallon;

(c) Still wines containing not more than twenty-one per cent of absolute alcohol, except as provided in subsections (g) and (h) of this section, [~~sixty~~] seventy-two cents per wine gallon;

(d) Still wines containing more than twenty-one per cent of absolute alcohol and sparkling wines, one dollar and [~~fifty~~] eighty cents per wine gallon;

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(e) Alcohol in excess of 100 proof, [four dollars and fifty] five dollars and forty cents per proof gallon;

(f) Liquor coolers containing not more than seven per cent of alcohol by volume, two dollars and [five] forty-six cents per wine gallon;

(g) Still wine containing not more than twenty-one per cent of absolute alcohol, produced by a person who produces not more than fifty-five thousand wine gallons of wine during the calendar year, [fifteen] eighteen cents per wine gallon, provided such person presents to each distributor of alcoholic beverages described in this section a certificate, issued by the commissioner, stating that such person produces not more than fifty-five thousand wine gallons of wine during the calendar year. The commissioner is authorized to issue such certificates, prescribe the procedures for obtaining such certificates and prescribe their form; and

(h) Cider containing not more than seven per cent of absolute alcohol shall be subject to the same rate as applies to beer, as provided in subsection (a) of this section.

Sec. 99. (NEW) (*Effective from passage*) (a) No person, except a licensed distributor, shall, on or after July 1, 2011, sell, or after August 15, 2011, possess with intent to sell, alcoholic beverages owned by such person and held with this state on July 1, 2011, without complying with the provisions of this section. Each such person shall take an inventory of the alcoholic beverages owned by such person and held within this state at the opening of business on July 1, 2011, including therein the whole number and any fractional part of (1) barrels, half barrels, quarter barrels and wine gallons of quantities less than quarter barrels, of (A) beer, and (B) cider containing not more than seven per cent of absolute alcohol; (2) wine gallons of liquor; (3) wine gallons of still wines containing not more than twenty-one per cent of absolute alcohol; (4) wine gallons of (A) still wines containing more than

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twenty-one per cent of absolute alcohol, and (B) sparkling wines; (5) proof gallons of alcohol in excess of 100 proof; and (6) liquor coolers containing not more than seven per cent alcohol by volume. Each such person shall, not later than August 15, 2011, file a report of such inventory with the Commissioner of Revenue Services on forms to be prescribed or furnished by said commissioner. The tax, at rates for the respective categories of alcoholic beverages as set forth in subsection (b) of this section, shall be due and payable on the due date of such report.

(b) The rates for the respective categories of alcoholic beverages are as follows: (1) (A) Beer, and (B) cider containing not more than seven per cent of absolute alcohol, one dollar and twenty cents for each barrel, sixty cents for each half barrel, thirty cents for each quarter barrel and four cents per wine gallon or fraction thereof on quantities less than a quarter barrel; (2) liquor, ninety cents per wine gallon; (3) still wines containing not more than twenty-one per cent of absolute alcohol, twelve cents per wine gallon; (4) (A) still wines containing more than twenty-one per cent of absolute alcohol, and (B) sparkling wines, thirty cents per wine gallon; (5) alcohol in excess of 100 proof, ninety cents per proof gallon; (6) liquor coolers containing not more than seven per cent of alcohol by volume, forty-one cents per wine gallon; and (7) still wines containing not more than twenty-one per cent of absolute alcohol, produced by a person who produces not more than fifty-five thousand wine gallons of wine during the calendar year, three cents per wine gallon.

(c) If any person required to file a report under this section fails to file such report on or before August 15, 2011, the commissioner shall make an estimate of the amounts of alcoholic beverages of the several categories specified in subsection (b) of this section owned by such person and held within this state on July 1, 2011, based upon any information which is in the commissioner's possession or which may

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come into the commissioner's possession. The provisions of chapter 220 of the general statutes pertaining to failure to file returns, examination of returns by the commissioner, the issuance of deficiency assessments or assessments where no return has been filed, the collection of tax, the imposition of penalties and the accrual of interest shall apply to the persons required to pay the tax imposed under this section as if such persons were distributors licensed under chapter 220 of the general statutes. Failure to file such report and pay the tax when due shall be sufficient reason to revoke any state license or permit issued by the Department of Revenue Services to such person.

(d) The Commissioner of Consumer Protection shall cooperate with the Commissioner of Revenue Services in the enforcement of the tax imposed pursuant to this section.

Sec. 100. Section 12-458h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) (1) The Commissioner of Revenue Services shall, on or before June 15, 2008, and on or before the fifteenth day of June thereafter, calculate, in accordance with subsection (b) of this section, the applicable tax rate per gallon of diesel fuel on the sale or use of such fuel during the twelve-month period beginning on the next succeeding July first, and shall notify each distributor, the chairpersons and ranking members of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, and the Secretary of the Office of Policy and Management of such applicable tax rate.

(2) The commissioner shall, on or before June 15, 2008, and on or before the fifteenth day of June thereafter, determine the average wholesale price per gallon of diesel fuel in this state during the twelve-month period ending on the next preceding March thirty-first by using wholesale price information for diesel fuel published by the Oil Price

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Information Service. Such wholesale price information for "Hartford/Rocky Hill" and "New Haven" shall be averaged by the commissioner. If either the first or last day of such twelve-month period falls on a Sunday or a legal holiday, as defined in section 1-4, the next succeeding day which is not a Sunday or legal holiday shall be substituted for such first or last day, as the case may be.

(b) (1) The applicable tax rate per gallon of diesel fuel shall be the sum of (A) [twenty-six cents] the fixed rate per gallon, as defined in this subdivision, and (B) the product calculated in accordance with subdivision (2) of this subsection. The sum shall be rounded to the nearest one-tenth of a cent. For purposes of this subdivision, "the fixed rate per gallon" on the sale or use of diesel fuel during the twelve-month period beginning on the first day of July in 2008, 2009 and 2010 is twenty-six cents, and on the sale or use of diesel fuel during the twelve-month period beginning on the first day of July in 2011, and each year thereafter, is twenty-nine cents.

(2) The commissioner shall multiply (A) the average wholesale price per gallon of diesel fuel, as determined in accordance with subdivision (2) of subsection (a) of this section, by (B) the tax rate specified in subdivision (1) of subsection (b) of section 12-587. The tax rate so specified shall be the tax rate in effect for the twelve-month period beginning on the next succeeding July first.

(c) For purposes of subdivision (1) of subsection (a) of section 12-459, the tax provided for by section 12-458 shall, if determined by the commissioner to be eligible for refund, be refunded at the tax rate per gallon specified in subparagraph (A) of subdivision (1) of subsection (b) of this section.

Sec. 101. (NEW) (*Effective from passage*) (a) An excise tax is hereby imposed upon each person licensed to sell fuel under the provisions of section 14-319 of the general statutes in the amount of three cents per

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gallon of diesel fuel in such licensee's inventory on June 30, 2011.

(b) Each such licensee shall, not later than August 1, 2011, file with the Commissioner of Revenue Services, on forms prescribed by said commissioner, a report which shall show the number of gallons of diesel fuel in inventory as of the close of business on June 30, 2011, or, if the business closes after eleven fifty-nine o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such date, and shall, not later than August 1, 2011, pay such tax based upon the total gallonage shown on such report. Interest at the rate of one per cent per month or fraction thereof shall be assessed on the amount of such tax not paid when due, from the date such tax became due to the date of payment. The Commissioner of Motor Vehicles shall cooperate with the Commissioner of Revenue Services in the enforcement of this tax. If any licensee required to file a report pursuant to this section fails to file such report on or before August 1, 2011, the Commissioner of Revenue Services shall make an estimate of the number of gallons of diesel fuel in such licensee's inventory as of the close of business on June 30, 2011, based upon any information that is in said commissioner's possession or that may come into the commissioner's possession. Failure to file such report and pay the tax when due shall be sufficient reason to revoke any state license or permit issued by the Department of Revenue Services to such person. Failure to file such report shall be treated as a failure to file a report required to be filed under the provisions of chapter 221 of the general statutes. The filing of an incorrect report shall be treated as the filing of an incorrect report under the provisions of chapter 221 of the general statutes.

Sec. 102. Subsections (a) and (b) of section 12-494 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to conveyances occurring on or after said date*):

(a) There is imposed a tax on each deed, instrument or writing,

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whereby any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser, or any other person by such purchaser's direction, when the consideration for the interest or property conveyed equals or exceeds two thousand dollars, (1) subject to the provisions of subsection (b) of this section, at the rate of [~~five-tenths~~] three-quarters of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing, the revenue from which shall be remitted by the town clerk of the municipality in which such tax is paid, not later than ten days following receipt thereof, to the Commissioner of Revenue Services for deposit to the credit of the state General Fund, and (2) at the rate of one-fourth of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing, [and on and after July 1, 2011, at the rate of eleven one-hundredths of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing,] provided the amount imposed under this subdivision shall become part of the general revenue of the municipality in accordance with section 12-499.

(b) The rate of tax imposed under subdivision (1) of subsection (a) of this section shall, in lieu of the rate under said subdivision (1), be imposed on certain conveyances as follows: (1) In the case of any conveyance of real property which at the time of such conveyance is used for any purpose other than residential use, except unimproved land, the tax under said subdivision (1) shall be imposed at the rate of one and one-quarter per cent of the consideration for the interest in real property conveyed; (2) in the case of any conveyance in which the real property conveyed is a residential estate, including a primary dwelling and any auxiliary housing or structures, regardless of the number of deeds, instruments or writings used to convey such residential real estate, for which the consideration or aggregate consideration, as the case may be, in such conveyance is eight hundred thousand dollars or more, the tax under said subdivision (1) shall be

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imposed (A) at the rate of [one-half] three-quarters of one per cent on that portion of such consideration up to and including the amount of eight hundred thousand dollars, and (B) at the rate of one and one-quarter per cent on that portion of such consideration in excess of eight hundred thousand dollars; and (3) in the case of any conveyance in which real property on which mortgage payments have been delinquent for not less than six months is conveyed to a financial institution or its subsidiary which holds such a delinquent mortgage on such property, the tax under said subdivision (1) shall be imposed at the rate of [one-half] three-quarters of one per cent of the consideration for the interest in real property conveyed. For the purposes of subdivision (1) of this subsection, "unimproved land" includes land designated as farm, forest or open space land.

Sec. 103. (NEW) (*Effective July 1, 2011*) The Commissioner of Revenue Services shall deposit into the municipal revenue sharing account established pursuant to section 96 of this act, (1) thirty-three per cent of the amounts received pursuant to subdivision (1) of subsection (a) of section 12-494 of the general statutes, as amended by this act, subparagraph (A) of subdivision (2) of subsection (b) of said section 12-494, and subdivision (3) of subsection (b) of said section 12-494, and (2) twenty per cent of the amounts received pursuant to subdivision (1) of subsection (b) of said section 12-494 and subparagraph (B) of subdivision (2) of subsection (b) of said section 12-494.

Sec. 104. (NEW) (*Effective July 1, 2011*) (a) As used in this section:

(1) "Person" has the same meaning as provided in section 12-1 of the general statutes;

(2) "Electric generation services" has the same meaning as provided in section 16-1 of the general statutes;

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(3) "Electric generation facility" means electric generation facility, as the term is used in section 12-94d of the general statutes;

(4) "Regional bulk power grid" means regional bulk power grid, as the term is used in section 16a-7b of the general statutes;

(5) "Alternative energy system" has the same meaning as provided in subdivision (21) of subsection (a) of section 12-213 of the general statutes;

(6) "Fuel cells" has the same meaning as provided in subdivision (113) of section 12-412 of the general statutes;

(7) "Commissioner" means the Commissioner of Revenue Services;

(8) "Department" means the Department of Revenue Services; and

(9) "Person subject to tax" means a person providing electric generation services and uploading electricity generated at such person's electric generation facility in this state to the regional bulk power grid.

(b) (1) For each calendar quarter commencing on or after July 1, 2011, and prior to July 1, 2013, there is hereby imposed a tax on each person subject to tax, which tax shall be the product of one-quarter of one cent, multiplied by the net kilowatt hours of electricity generated by such person at such person's electric generation facility in this state and uploaded to the regional bulk power grid.

(2) Each person subject to tax shall, on or before October 31, 2011, and thereafter on or before the last day of January, April, July and October of each year until June 30, 2013, render to the commissioner a return, on forms prescribed or furnished by the commissioner, reporting the kilowatt hours of electricity generated by such person at such person's electric generation facility in this state and uploaded to

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the regional bulk power grid during the calendar quarter ending on the last day of the preceding month and reporting such other information as the commissioner deems necessary for the proper administration of this section. The tax imposed under this section shall be due and payable on the due date of such return. Each person subject to tax shall be required to file such return electronically with the department and to make payment of such tax by electronic funds transfer in the manner provided by chapter 228g of the general statutes, irrespective of whether the person subject to tax would have otherwise been required to file such return electronically or to make such tax payment by electronic funds transfer under the provisions of chapter 228g of the general statutes.

(c) Whenever the tax imposed under this section is not paid when due, a penalty of ten per cent of the amount due and unpaid or fifty dollars, whichever is greater, shall be imposed and interest at the rate of one per cent per month or fraction thereof shall accrue on such tax from the due date of such tax until the date of payment.

(d) The provisions of section 12-548 of the general statutes, sections 12-550 to 12-554, inclusive, of the general statutes and section 12-555a of the general statutes shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of said sections had been incorporated in full into this section and had expressly referred to the tax imposed under this section, except to the extent that any provision is inconsistent with a provision in this section.

(e) The tax imposed by this section shall not apply to any net kilowatt hours of electricity generated at an electric generation facility in this state exclusively through the use of fuel cells or an alternative energy system.

(f) At the end of the fiscal years ending June 30, 2012, and June 30,

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2013, the Comptroller is authorized to record as revenue for each fiscal year the amount of tax imposed under the provisions of this section on electricity generated prior to the end of each fiscal year and which tax is received by the Commissioner of Revenue Services not later than five business days after the last day of July immediately following the end of each fiscal year.

Sec. 105. Subsection (a) of section 12-541 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2012, and applicable to admission charges imposed on or after said date*):

(a) There is hereby imposed a tax of ten per cent of the admission charge to any place of amusement, entertainment or recreation, except that no tax shall be imposed with respect to any admission charge (1) when the admission charge is less than one dollar or, in the case of any motion picture show, when the admission charge is not more than five dollars, (2) when a daily admission charge is imposed which entitles the patron to participate in an athletic or sporting activity, (3) to any event, other than events held at the stadium facility, as defined in section 32-651, if all of the proceeds from the event inure exclusively to an entity which is exempt from federal income tax under the Internal Revenue Code, provided such entity actively engages in and assumes the financial risk associated with the presentation of such event, (4) to any event, other than events held at the stadium facility, as defined in section 32-651, which, in the opinion of the commissioner, is conducted primarily to raise funds for an entity which is exempt from federal income tax under the Internal Revenue Code, provided the commissioner is satisfied that the net profit which inures to such entity from such event will exceed the amount of the admissions tax which, but for this subdivision, would be imposed upon the person making such charge to such event, (5) [to (A) any event at the Hartford Civic Center, the New Haven Coliseum, New Britain Beehive Stadium, New

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Britain Stadium, effective for events occurring on or after the date such stadium was placed in service, New Britain Veterans Memorial Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway, Lime Rock Park, Thompson Speedway and Waterford Speedbowl, facilities owned or managed by the Tennis Foundation of Connecticut or any successor organization, the William A. O'Neill Convocation Center, the Connecticut Exposition Center, Nature's Art, the Connecticut Convention Center, or, commencing on or after November 1, 2006, Dodd Stadium or the Arena at Harbor Yard, and (B) games of the New Britain Rock Cats, New Haven Ravens or the Waterbury Spirit, (6)] other than for events held at the stadium facility, as defined in section 32-651, paid by centers of service for elderly persons, as described in subdivision (d) of section 17b-425, [(7)] (6) to any production featuring live performances by actors or musicians presented at Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit theater or playhouse in the state, provided such theater or playhouse possesses evidence confirming exemption from federal tax under Section 501 of the Internal Revenue Code, [(8)] (7) to any carnival or amusement ride, [(9)] (8) to any interscholastic athletic event held at the stadium facility, as defined in section 32-651, or [(10)] (9) if the admission charge would have been subject to tax under the provisions of section 12-542 of the general statutes, revision of 1958, revised to January 1, 1999. On and after July 1, 2000, the tax imposed under this section on any motion picture show shall be eight per cent of the admission charge and, on and after July 1, 2001, the tax imposed on any such motion picture show shall be six per cent of such charge.

Sec. 106. (NEW) (*Effective July 1, 2011, and applicable to sales occurring on or after said date*) (a) For purposes of this section:

(1) "Person" means and includes any individual, firm, copartnership, joint venture, association of persons however formed, social club, fraternal organization, corporation, limited liability

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company, estate, trust, fiduciary, receiver, trustee, syndicate or any group or combination acting as a unit;

(2) "Taxpayer" means any person as defined in subdivision (1) of this subsection who is subject to the tax imposed by this section; and

(3) "Cabaret or similar place" means any room in a hotel, restaurant, hall or other public place where music, dancing privileges or any other entertainment, except mechanical music alone or the music of a single performer alone, are afforded the patrons in connection with the serving or selling of alcoholic beverages, even though the charge made for admission, refreshment, service or merchandise is not increased by reason of the furnishing of such entertainment.

(b) A tax is hereby imposed equivalent to three per cent of all amounts charged for admissions, food and drink, service or merchandise at any cabaret or similar place furnishing music, dancing privileges or any other entertainment for profit during the time or times that such music, dancing privileges or any other entertainment is furnished. In such cases cabaret status begins at the earlier of (1) the time the music and dancing or other entertainment starts; or (2) the time any admission, cover, minimum, entertainment or similar charge is imposed. If any portion of an establishment is subject to the cabaret tax, the tax also applies to any other portion from which the entertainment can be viewed, or from which there is free access to the entertainment or dancing area. The tax imposed by this section is imposed upon the person making the charge for admission, food, drink, service or merchandise. Reimbursement for this tax shall be collected by such person from the purchaser. Such reimbursement, termed "tax", shall be paid by the purchaser to the person charging such amounts. Such tax, when added to the amounts charged, shall be a debt from the purchaser to the person making the charges and shall be recoverable at law. The amount of tax reimbursement, when so collected, shall be deemed to be a special fund in trust for the state of

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Connecticut.

(c) Each person subject to the tax imposed under this section shall file a return on or before the last day of each month setting forth the amount of tax due for the preceding month and such additional information as the commissioner may require. Each return shall be signed by the person required to file the return or such person's authorized agent, but need not be verified by oath. Any return required to be filed by a corporation shall be signed by an officer of such corporation or such officer's authorized agent. Payment of the tax shall accompany such return. If any person fails to pay the amount of tax reported to be due on the return within the time specified under the provisions of this section, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof, from the due date.

(d) The taxes collected by the state under this subsection shall be disbursed by the state to the municipality where the transactions giving rise to the taxes occurred.

(e) The provisions of sections 12-544, 12-546, 12-547a to 12-554, inclusive, of the general statutes and sections 12-555a and 12-555b of the general statutes shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of sections 12-544, 12-546, 12-547a to 12-554, inclusive, of the general statutes and sections 12-555a and 12-555b of the general statutes had been incorporated in full into this section and had expressly referred to the tax imposed under this section, except to the extent that any such provision is inconsistent with a provision of this section.

Sec. 107. Subsection (a) of section 12-700 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to taxable years commencing on or after January 1,*

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2011):

(a) There is hereby imposed on the Connecticut taxable income of each resident of this state a tax:

(1) At the rate of four and one-half per cent of such Connecticut taxable income for taxable years commencing on or after January 1, 1992, and prior to January 1, 1996.

(2) For taxable years commencing on or after January 1, 1996, but prior to January 1, 1997, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual or as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over \$2,250	3.0%
Over \$2,250	\$67.50, plus 4.5% of the excess over \$2,250

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$3,500	3.0%
Over \$3,500	\$105.00, plus 4.5% of the excess over \$3,500

(C) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or a person who files a return under the federal income tax as a surviving

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spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$4,500	3.0%
Over \$4,500	\$135.00, plus 4.5% of the excess over \$4,500

(D) For trusts or estates, the rate of tax shall be 4.5% of their Connecticut taxable income.

(3) For taxable years commencing on or after January 1, 1997, but prior to January 1, 1998, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual or as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over \$6,250	3.0%
Over \$6,250	\$187.50, plus 4.5% of the excess over \$6,250

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$10,000	3.0%
Over \$10,000	\$300.00, plus 4.5% of the excess over \$10,000

(C) For any husband and wife who file a return under the federal

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income tax for such taxable year as married individuals filing jointly or any person who files a return under the federal income tax for such taxable year as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$12,500	3.0%
Over \$12,500	\$375.00, plus 4.5% of the excess over \$12,500

(D) For trusts or estates, the rate of tax shall be 4.5% of their Connecticut taxable income.

(4) For taxable years commencing on or after January 1, 1998, but prior to January 1, 1999, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual or as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over \$7,500	3.0%
Over \$7,500	\$225.00, plus 4.5% of the excess over \$7,500

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$12,000	3.0%
Over \$12,000	\$360.00, plus 4.5% of the excess over \$12,000

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(C) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or any person who files a return under the federal income tax for such taxable year as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$15,000	3.0%
Over \$15,000	\$450.00, plus 4.5% of the excess over \$15,000

(D) For trusts or estates, the rate of tax shall be 4.5% of their Connecticut taxable income.

(5) For taxable years commencing on or after January 1, 1999, but prior to January 1, 2003, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual or as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over \$10,000	3.0%
Over \$10,000	\$300.00, plus 4.5% of the excess over \$10,000

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$16,000	3.0%



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Connecticut Taxable Income	Rate of Tax
Not over \$16,000	3.0%
Over \$16,000	\$480.00, plus 5.0% of the excess over \$16,000

(C) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or any person who files a return under the federal income tax for such taxable year as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$20,000	3.0%
Over \$20,000	\$600.00, plus 5.0% of the excess over \$20,000

(D) For trusts or estates, the rate of tax shall be 5.0% of the Connecticut taxable income.

(7) For taxable years commencing on or after January 1, 2009, but prior to January 1, 2011, in accordance with the following schedule:

(A) For any person who files a return under the federal income tax for such taxable year as an unmarried individual:

Connecticut Taxable Income	Rate of Tax
Not over \$10,000	3.0%
Over \$10,000 but not over \$500,000	\$300.00, plus 5.0% of the excess over \$10,000
Over \$500,000	\$24,800, plus 6.5% of the excess over \$500,000

(B) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b)

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of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$16,000	3.0%
Over \$16,000 but not over \$800,000	\$480.00, plus 5.0% of the excess over \$16,000
Over \$800,000	\$39,680, plus 6.5% of the excess over \$800,000

(C) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or any person who files a return under the federal income tax for such taxable year as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

Connecticut Taxable Income	Rate of Tax
Not over \$20,000	3.0%
Over \$20,000 but not over \$1,000,000	\$600.00, plus 5.0% of the excess over \$20,000
Over \$1,000,000	\$49,600, plus 6.5% of the excess over \$1,000,000

(D) For any person who files a return under the federal income tax for such taxable year as a married individual filing separately:

Connecticut Taxable Income	Rate of Tax
Not over \$10,000	3.0%
Over \$10,000 but not over \$500,000	\$300.00, plus 5.0% of the excess over \$10,000
Over \$500,000	\$24,800, plus 6.5% of the excess over \$500,000

(E) For trusts or estates, the rate of tax shall be 6.5% of the Connecticut taxable income.

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(8) For taxable years commencing on or after January 1, 2011, in accordance with the following schedule:

(A) (i) For any person who files a return under the federal income tax for such taxable year as an unmarried individual:

<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
<u>Not over \$10,000</u>	<u>3.0%</u>
<u>Over \$10,000 but not over \$50,000</u>	<u>\$300.00, plus 5.0% of the excess over \$10,000</u>
<u>Over \$50,000 but not over \$100,000</u>	<u>\$2,300, plus 5.5% of the excess over \$50,000</u>
<u>Over \$100,000 but not over \$200,000</u>	<u>\$5,050, plus 6.0% of the excess over \$100,000</u>
<u>Over \$200,000 but not over \$250,000</u>	<u>\$11,050, plus 6.5% of the excess over \$200,000</u>
<u>Over \$250,000</u>	<u>\$14,300, plus 6.70% of the excess over \$250,000</u>

(ii) Notwithstanding the provisions of subparagraph (A)(i) of this subdivision, for each taxpayer whose Connecticut adjusted gross income exceeds fifty-six thousand five hundred dollars, the amount of the taxpayer's Connecticut taxable income to which the three-per-cent tax rate applies shall be reduced by one thousand dollars for each five thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the three-per-cent tax rate does not apply shall be an amount to which the five-per-cent tax rate shall apply.

(iii) Each taxpayer whose Connecticut adjusted gross income exceeds two hundred thousand dollars shall pay, in addition to the tax computed under the provisions of subparagraphs (A)(i) and (A)(ii) of this subdivision, an amount equal to seventy-five dollars for each five

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thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds two hundred thousand dollars, up to a maximum payment of two thousand two hundred fifty dollars.

(B) (i) For any person who files a return under the federal income tax for such taxable year as a head of household, as defined in Section 2(b) of the Internal Revenue Code:

<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
<u>Not over \$16,000</u>	<u>3.0%</u>
<u>Over \$16,000 but not over \$80,000</u>	<u>\$480.00, plus 5.0% of the excess over \$16,000</u>
<u>Over \$80,000 but not over \$160,000</u>	<u>\$3,680, plus 5.5% of the excess over \$80,000</u>
<u>Over \$160,000 but not over \$320,000</u>	<u>\$8,080, plus 6.0% of the excess over \$160,000</u>
<u>Over \$320,000 but not over \$400,000</u>	<u>\$17,680, plus 6.5% of the excess over \$320,000</u>
<u>Over \$400,000</u>	<u>\$22,880, plus 6.70% of the excess over \$400,000</u>

(ii) Notwithstanding the provisions of subparagraph (B)(i) of this subdivision, for each taxpayer whose Connecticut adjusted gross income exceeds seventy-eight thousand five hundred dollars, the amount of the taxpayer's Connecticut taxable income to which the three-per-cent tax rate applies shall be reduced by one thousand six hundred dollars for each four thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the three-per-cent tax rate does not apply shall be an amount to which the five-per-cent tax rate shall apply.

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(iii) Each taxpayer whose Connecticut adjusted gross income exceeds three hundred twenty thousand dollars shall pay, in addition to the tax computed under the provisions of subparagraphs (B)(i) and (B)(ii) of this subdivision, an amount equal to one hundred twenty dollars for each eight thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds three hundred twenty thousand dollars, provided, up to a maximum payment of three thousand six hundred dollars.

(C) (i) For any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing jointly or any person who files a return under the federal income tax for such taxable year as a surviving spouse, as defined in Section 2(a) of the Internal Revenue Code:

<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
<u>Not over \$20,000</u>	<u>3.0%</u>
<u>Over \$20,000 but not over \$100,000</u>	<u>\$600.00, plus 5.0% of the excess over \$20,000</u>
<u>Over \$100,000 but not over \$200,000</u>	<u>\$4,600, plus 5.5% of the excess over \$100,000</u>
<u>Over \$200,000 but not over \$400,000</u>	<u>\$10,100, plus 6.0% of the excess over \$200,000</u>
<u>Over \$400,000 but not over \$500,000</u>	<u>\$22,100, plus 6.5% of the excess over \$400,000</u>
<u>Over \$500,000</u>	<u>\$28,600, plus 6.70% of the excess over \$500,000</u>

(ii) Notwithstanding the provisions of subparagraph (C)(i) of this subdivision, for each taxpayer whose Connecticut adjusted gross income exceeds one hundred thousand five hundred dollars, the

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amount of the taxpayer's Connecticut taxable income to which the three-per-cent tax rate applies shall be reduced by two thousand dollars for each five thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the three-per-cent tax rate does not apply shall be an amount to which the five-per-cent tax rate shall apply.

(iii) Each taxpayer whose Connecticut adjusted gross income exceeds four hundred thousand dollars shall pay, in addition to the tax computed under the provisions of subparagraphs (C)(i) and (C)(ii) of this subdivision, an amount equal to one hundred fifty dollars for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds four hundred thousand dollars, up to a maximum payment of four thousand five hundred dollars.

(D) (i) For any person who files a return under the federal income tax for such taxable year as a married individual filing separately:

<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
<u>Not over \$10,000</u>	<u>3.0%</u>
<u>Over \$10,000 but not over \$50,000</u>	<u>\$300.00, plus 5.0% of the excess over \$10,000</u>
<u>Over \$50,000 but not over \$100,000</u>	<u>\$2,300, plus 5.5% of the excess over \$50,000</u>
<u>Over \$100,000 but not over \$200,000</u>	<u>\$5,050, plus 6.0% of the excess over \$100,000</u>
<u>Over \$200,000 but not over \$250,000</u>	<u>\$11,050, plus 6.5% of the excess over \$200,000</u>
<u>Over \$250,000</u>	<u>\$14,300, plus 6.70% of the</u>

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excess over \$250,000

(ii) Notwithstanding the provisions of subparagraph (D)(i) of this subdivision, for each taxpayer whose Connecticut adjusted gross income exceeds fifty thousand two hundred fifty dollars, the amount of the taxpayer's Connecticut taxable income to which the three-per-cent tax rate applies shall be reduced by one thousand dollars for each two thousand five hundred dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the three-per-cent tax rate does not apply shall be an amount to which the five-per-cent tax rate shall apply.

(iii) Each taxpayer whose Connecticut adjusted gross income exceeds two hundred thousand dollars shall pay, in addition to the tax computed under the provisions of subparagraphs (D)(i) and (D)(ii) of this subdivision, an amount equal to seventy-five dollars for each five thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds two hundred thousand dollars, up to a maximum payment of two thousand two hundred fifty dollars.

(E) For trusts or estates, the rate of tax shall be 6.70% of the Connecticut taxable income.

[(8)] (9) The provisions of this subsection shall apply to resident trusts and estates and, wherever reference is made in this subsection to residents of this state, such reference shall be construed to include resident trusts and estates, provided any reference to a resident's Connecticut adjusted gross income derived from sources without this state or to a resident's Connecticut adjusted gross income shall be construed, in the case of a resident trust or estate, to mean the resident trust or estate's Connecticut taxable income derived from sources

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without this state and the resident trust or estate's Connecticut taxable income, respectively.

Sec. 108. (*Effective from passage*) The Commissioner of Revenue Services shall adjust the withholding tables issued for purposes of administering the income tax imposed under chapter 229 of the general statutes, to take account of any changes in such tax made by section 107 of this act, and, as soon as practicable, shall issue new withholding tables applicable to the taxable year commencing during 2011.

Sec. 109. (*Effective from passage*) Notwithstanding the provisions of section 12-722 of the general statutes, any taxpayer required to make an estimated payment in September, 2011, for the tax due under chapter 229 of the general statutes, shall make such payment in an amount which is adjusted for any change in the rate applicable to the current taxable year, as provided in section 12-700 of the general statutes, as amended by this act.

Sec. 110. (NEW) (*Effective from passage and applicable to taxable years commencing on or after January 1, 2011*) (a) Any resident of this state, as defined in subdivision (1) of subsection (a) of section 12-701 of the general statutes, who is subject to the tax imposed under chapter 229 of the general statutes for any taxable year shall be allowed a credit against the tax otherwise due under such chapter in an amount equal to thirty per cent of the earned income credit claimed and allowed for the same taxable year under Section 32 of the Internal Revenue Code, as defined in subsection (a) of section 12-701 of the general statutes.

(b) If the amount of the credit allowed pursuant to this section exceeds the taxpayer's liability for the tax imposed under said chapter 229, the Commissioner of Revenue Services shall treat such excess as an overpayment and, except as provided under section 12-739 or 12-742 of the general statutes, shall refund the amount of such excess,

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without interest, to the taxpayer.

(c) If a married individual who is otherwise eligible for the credit allowed hereunder has filed a joint federal income tax return for the taxable year, but is required to file a separate return under said chapter 229 of the general statutes for such taxable year, the credit for which such individual is eligible under this section shall be an amount equal to thirty per cent of the earned income credit claimed and allowed for such taxable year under said Section 32 of the Internal Revenue Code multiplied by a fraction, the numerator of which is such individual's federal adjusted gross income, as reported on such individual's separate return under said chapter 229, and the denominator of which is the federal adjusted gross income, as reported on the joint federal income tax return.

(d) To the extent permitted under federal law, any state or federal earned income tax credit shall not be counted as income when received by an individual who is an applicant for, or recipient of, benefits or services under any state or federal program that provides such benefits or services based on need, nor shall any such earned income tax credit be counted as resources, for the purpose of determining the individual's or any other individual's eligibility for such benefits or services, or the amount of such benefits or services.

Sec. 111. Subsections (b) and (c) of section 12-704c of the general statutes are repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to taxable years commencing on or after January 1, 2011*):

(b) The credit allowed under this section shall not exceed two hundred fifteen dollars for the taxable year commencing on or after January 1, 1997, and prior to January 1, 1998; for taxable years commencing on or after January 1, 1998, but prior to January 1, 1999, three hundred fifty dollars; for taxable years commencing on or after

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January 1, 1999, but prior to January 1, 2000, four hundred twenty-five dollars; for taxable years commencing on or after January 1, 2000, but prior to January 1, 2003, five hundred dollars; for taxable years commencing on or after January 1, 2003, three hundred fifty dollars; for taxable years commencing on or after January 1, 2005, but prior to January 1, 2006, three hundred fifty dollars; [and] for taxable years commencing on or after January 1, 2006, but prior to January 1, 2011, five hundred dollars; and for taxable years commencing on or after January 1, 2011, three hundred dollars. In the case of any husband and wife who file a return under the federal income tax for such taxable year as married individuals filing a joint return, the credit allowed, in the aggregate, shall not exceed such amounts for each such taxable year.

(c) (1) (A) For taxable years commencing prior to January 1, 2000, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-two thousand five hundred dollars, the amount of the credit that exceeds one hundred dollars shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(B) For taxable years commencing on or after January 1, 2000, but prior to January 1, 2001, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-three thousand five hundred dollars, the amount of the credit that exceeds one hundred dollars shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(C) For taxable years commencing on or after January 1, 2001, but prior to January 1, 2004, in the case of any such taxpayer who files

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under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-four thousand five hundred dollars, the amount of the credit shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(D) For taxable years commencing on or after January 1, 2004, but prior to January 1, 2007, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-five thousand dollars, the amount of the credit shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(E) For taxable years commencing on or after January 1, 2007, but prior to January 1, 2008, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-five thousand five hundred dollars, the amount of the credit shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(F) For taxable years commencing on or after January 1, 2008, but prior to January 1, [2012] 2011, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds fifty-six thousand five hundred dollars, the amount of the credit shall be reduced by ten per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(G) For taxable years commencing on or after January 1, [2012] 2011,

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but prior to January 1, 2013, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds [fifty-eight] fifty-six thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(H) For taxable years commencing on or after January 1, 2013, but prior to January 1, 2014, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds sixty thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(I) For taxable years commencing on or after January 1, 2014, but prior to January 1, 2015, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds sixty-two thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(J) For taxable years commencing on or after January 1, 2015, in the case of any such taxpayer who files under the federal income tax for such taxable year as an unmarried individual whose Connecticut adjusted gross income exceeds sixty-four thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

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(2) In the case of any such taxpayer who files under the federal income tax for such taxable year as a married individual filing separately whose Connecticut adjusted gross income exceeds fifty thousand two hundred fifty dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each five thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(3) In the case of a taxpayer who files under the federal income tax for such taxable year as a head of household whose Connecticut adjusted gross income exceeds seventy-eight thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

(4) In the case of a taxpayer who files under federal income tax for such taxable year as married individuals filing jointly whose Connecticut adjusted gross income exceeds one hundred thousand five hundred dollars, the amount of the credit shall be reduced by [ten] fifteen per cent for each ten thousand dollars, or fraction thereof, by which the taxpayer's Connecticut adjusted gross income exceeds said amount.

Sec. 112. Subsection (a) of section 14-12 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) No motor vehicle shall be operated or towed on any highway, except as otherwise expressly provided, unless it is registered with the commissioner, provided any motor vehicle may be towed for repairs or necessary work if it bears the markers of a licensed and registered dealer, manufacturer or repairer and provided any motor vehicle which is validly registered in another state may, for a period of sixty days following establishment by the owner of residence in this state, be

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operated on any highway without first being registered with the commissioner. Except as otherwise provided in this subsection, (1) a person commits an infraction if [he] such person registers a motor vehicle he or she does not own or if [he] such person operates, or allows the operation of, an unregistered motor vehicle on a public highway, or (2) a resident of this state who operates a motor vehicle he or she owns with marker plates issued by another state shall be fined [not less than one hundred fifty dollars nor more than three hundred] one thousand dollars. If the owner of a motor vehicle previously registered on an annual or biennial basis, the registration of which expired not more than thirty days previously, operates or allows the operation of such a motor vehicle, [he] such owner shall be fined the amount designated for the infraction of failure to renew a registration, but [his] the right to retain his or her operator's license shall not be affected. No operator other than the owner shall be subject to penalty for the operation of such a previously registered motor vehicle. As used in this subsection, the term "unregistered motor vehicle" includes any vehicle that is not eligible for registration by the commissioner due to the absence of necessary equipment or other characteristics of the vehicle that make it unsuitable for highway operation, unless the operation of such vehicle is expressly permitted by another provision of this chapter or chapter 248.

Sec. 113. Subsection (b) of section 51-56a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(b) The state shall remit to the municipalities in which the violations occurred all amounts received in respect to the violation of subdivision (2) of subsection (a) of section 14-12, as amended by this act, sections 14-251, 14-252, 14-253a and 14-305 to 14-308, inclusive, or any regulation adopted thereunder or ordinance enacted in accordance therewith. Each clerk of the Superior Court or the Chief Court

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Administrator, or any other official of the Superior Court designated by the Chief Court Administrator, shall, on or before the thirtieth day of January, April, July and October in each year, certify to the Comptroller the amount due for the previous quarter under this subsection to each municipality served by the office of the clerk or official, provided prior to the institution of court proceedings, a city, town or borough shall have the authority to collect and retain all proceeds from parking violations committed within the jurisdiction of such city, town or borough.

Sec. 114. (*Effective July 1, 2011*) Notwithstanding the provisions of subsection (a) of section 14-12 of the general statutes, as amended by this act, and subsection (b) of section 51-56a of the general statutes, as amended by this act, no person shall be liable for the fine prescribed pursuant to subdivision (2) of subsection (a) of section 14-12 of the general statutes, as amended by this act, prior to January 1, 2012. When a resident of this state registers in this state a motor vehicle with marker plates issued by another state, taxes owing, if any, shall be due upon such registration, but no fine, interest or other penalty shall apply prior to January 1, 2012.

Sec. 115. Subsection (g) of section 13b-59 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(g) "Motor vehicle related fines, penalties or other charges" means all fines, penalties or other charges required by, or levied pursuant to subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-12s, as amended by this act, 14-13, 14-16, 14-17, 14-18, 14-26, 14-27 and 14-29, subsection (d) of section 14-35 and sections 14-36, 14-39, 14-43, 14-45, 14-64, 14-80, 14-81, 14-97, 14-98, 14-99, 14-101, 14-102, 14-103, 14-104, 14-105, 14-106, 14-110, 14-111, 14-112, 14-137a, 14-140, 14-145, 14-146, 14-147, 14-148, 14-149, 14-150, 14-151, 14-152, 14-161, subsection (f) of section 14-164i,

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14-196, 14-197, 14-198, 14-213, 14-214, 14-215, 14-216, 14-217, 14-218a, 14-219, 14-220, 14-221, 14-222, 14-223, 14-224, 14-225, 14-226, 14-228, 14-230, 14-231, 14-232, 14-233, 14-234, 14-235, 14-236, 14-237, 14-238, 14-239, 14-240, 14-241, 14-242, 14-243, 14-244, 14-245, 14-246a, 14-247, 14-249, 14-250, 14-257, 14-260, 14-261, 14-262, 14-264, 14-267a, 14-269, subsection (g) of section 14-270, sections 14-271, 14-273, 14-274, 14-275, 14-276, 14-277, 14-279, 14-280, 14-281, 14-282, 14-283, 14-285, 14-286, 14-295, 14-296, 14-300, 14-314, 14-329, 14-331, 14-342, 14-386, 14-386a, 14-387, 15-7, 15-8, 15-9, 15-16, 15-25 and 15-33;

Sec. 116. Subsections (a) to (g), inclusive, of section 13b-76 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) Bonds and bond anticipation notes issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, are hereby determined to be issued for valid public purposes in exercise of essential governmental functions. Such bonds and bond anticipation notes shall be special obligations of the state and shall not be payable from or charged upon any funds other than the pledged revenues or other receipts, funds or moneys pledged therefor as provided in sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section

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14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299, nor shall the state or any political subdivision thereof be subject to any liability thereon, except to the extent of such pledged revenues or other receipts, funds or moneys pledged therefor as provided in said sections. As part of the contract of the state with the owners of said bonds and bond anticipation notes, all amounts necessary for punctual payment of the debt service requirements with respect to such bonds and bond anticipation notes shall be deemed to be appropriated, but only from the sources pledged pursuant to said sections, upon the authorization of issuance of such bonds and bond anticipation notes by the State Bond Commission, or the filing of a certificate of determination by the Treasurer in accordance with subsection (c) of this section, and the Treasurer shall pay such principal and interest as the same shall accrue, but only from such sources. The issuance of bonds or bond anticipation notes issued under sections 13b-74 to 13b-77, inclusive, as amended by this act, shall not directly or indirectly or contingently obligate the state or any political subdivision thereof to levy or to pledge any form of taxation whatever therefor, except for taxes included in the pledged revenues, or to make any additional appropriation for their payment. Such bonds and bond anticipation notes shall not constitute a charge, lien or encumbrance, legal or equitable, upon any property of the state or of any political subdivision thereof other than the pledged revenues or other receipts, funds or moneys pledged therefor as provided in sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this

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act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and section 15-14, and the substance of such limitation shall be plainly stated on the face of each such bond and bond anticipation note. Bonds and bond anticipation notes issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, shall not be subject to any statutory limitation on the indebtedness of the state, and, when issued, shall not be included in computing the aggregate indebtedness of the state in respect to and to the extent of any such limitation.

(b) Bonds issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, may be executed and delivered at such time or times and shall be dated, bear interest at such rate or rates, including variable rates to be determined in such manner as set forth in the proceedings authorizing the issuance of the bonds, provide for payment of interest on such dates, whether before or at maturity, be issued at, above or below par, mature at such time or times not exceeding thirty years from their date, have such rank or priority, be payable in such medium of payment, be issued in such form, including without limitation registered or book-entry form, carry such registration and transfer privileges and be made subject to purchase or redemption before maturity at such price or prices and under such terms and conditions, including the condition that such bonds be

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subject to purchase or redemption on the demand of the owner thereof, all as may be provided by the State Bond Commission. The State Bond Commission shall determine the form of the bonds, the manner of execution of the bonds, the denomination or denominations of the bonds and the manner of payment of principal and interest. Prior to the preparation of definitive bonds, the State Bond Commission may, under like restrictions, authorize the issuance of interim receipts or temporary bonds, exchangeable for definitive bonds when such bonds have been executed and are available for delivery. If any of the officers whose signatures appear on the bonds cease to be officers before the delivery of any such bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes, the same as if such officers had remained in office until delivery. Nothing herein shall prevent any series of bonds issued under sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299 from being issued in coupon form, in which case references to the bonds herein also shall refer to the coupons attached thereto where appropriate, and

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references to owners of bonds shall include holders of such bonds where appropriate.

(c) Any bonds issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, may be sold at public sale on sealed proposals or by negotiation in such manner, at such price or prices, at such time or times and on such other terms and conditions of such bonds and the issuance and sale thereof as the State Bond Commission may determine to be in the best interests of the state, or the State Bond Commission may delegate to the Treasurer all or any part of the foregoing powers in which event the Treasurer shall exercise such powers unless the State Bond Commission, by adoption of a resolution prior to the exercise of such powers by the Treasurer shall elect to reassume the same. Such powers shall be exercised from time to time in such manner as the Treasurer shall determine to be in the best interests of the state and he shall file a certificate of determination setting forth the details thereof with the secretary of the State Bond Commission on or before the date of delivery of such bonds, the details of which were determined by him in accordance with such delegation.

(d) The debt service requirements with respect to any bonds and bond anticipation notes issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, shall be secured by (1) a first call upon the pledged revenues as they are received by the state and credited to the Special Transportation Fund established under section 13b-68, and (2) a lien upon any and all amounts held to the credit of said Special Transportation Fund from time to time, provided said lien shall not extend to amounts held to the credit of such Special Transportation Fund which represent (A) amounts borrowed by the Treasurer in anticipation of state revenues pursuant to section 3-16, or (B) transportation-related federal revenues of the state. Any obligation of the state secured by said lien to pay the unrefunded principal of bond anticipation notes, including for this purpose any obligation of

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the state under a reimbursement agreement entered into in connection with a credit facility providing for payment of the unrefunded principal of bond anticipation notes, shall be subordinate to any obligation of the state secured by said lien to pay (i) the debt service requirements with respect to bonds, or (ii) any debt service requirements with respect to bond anticipation notes other than debt service requirements relating to unrefunded principal of bond anticipation notes or to obligations under a credit facility for the payment of such unrefunded principal. The debt service requirements with respect to bonds and bond anticipation notes also may be secured by a pledge of reserves, sinking funds and any other funds and accounts, including proceeds from investment of any of the foregoing, established pursuant to sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299 or the proceedings authorizing the issuance of such bonds, and by moneys paid under a credit facility, including, but not limited to, a letter of credit or policy of bond insurance, issued by a financial institution pursuant to an agreement

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authorized by such proceedings.

(e) The proceedings under which bonds are authorized to be issued may, subject to the provisions of the general statutes, contain any or all of the following: (1) Provisions respecting custody of the proceeds from the sale of the bonds and any bond anticipation notes, including any requirements that such proceeds be held separate from or not be commingled with other funds of the state; (2) provisions for the investment and reinvestment of bond proceeds until used to pay transportation costs and for the disposition of any excess bond proceeds or investment earnings thereon; (3) provisions for the execution of reimbursement agreements or similar agreements in connection with credit facilities, including, but not limited to, letters of credit or policies of bond insurance, remarketing agreements and agreements for the purpose of moderating interest rate fluctuations, and of such other agreements entered into pursuant to section 3-20a; (4) provisions for the collection, custody, investment, reinvestment and use of the pledged revenues or other receipts, funds or moneys pledged therefor as provided in sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and

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14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299; (5) provisions regarding the establishment and maintenance of reserves, sinking funds and any other funds and accounts as shall be approved by the State Bond Commission in such amounts as may be established by the State Bond Commission, and the regulation and disposition thereof, including requirements that any such funds and accounts be held separate from or not be commingled with other funds of the state; (6) covenants for the establishment of pledged revenue coverage requirements for the bonds and bond anticipation notes, provided that no such covenant shall obligate the state to provide coverage in any year with respect to any bonds or bond anticipation notes in excess of four times the aggregate debt service on bonds and bond anticipation notes, as described in subparagraph (A) of subdivision (3) of section 13b-75, during such year; (7) covenants for the establishment of maintenance requirements with respect to state transportation facilities and properties; (8) provisions for the issuance of additional bonds on a parity with bonds theretofore issued, including establishment of coverage requirements with respect thereto as herein provided; (9) provisions regarding the rights and remedies available in case of a default to the bondowners, noteowners or any trustee under any contract, loan agreement, document, instrument or trust indenture, including the right to appoint a trustee to represent their interests upon occurrence of an event of default, as defined in said proceedings, provided that if any bonds or bond anticipation notes shall be secured by a trust indenture, the respective owners of such bonds or notes shall have no authority except as set forth in such trust indenture to appoint a separate trustee to represent them; and (10) provisions or covenants of like or different character from the foregoing which are consistent with sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-

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69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299 and which the State Bond Commission determines in such proceedings are necessary, convenient or desirable in order to better secure the bonds or bond anticipation notes, or will tend to make the bonds or bond anticipation notes more marketable, and which are in the best interests of the state. Any provision which may be included in proceedings authorizing the issuance of bonds hereunder may be included in an indenture of trust duly approved in accordance with subsection (g) of this section which secures the bonds and any notes issued in anticipation thereof, and in such case the provisions of such indenture shall be deemed to be a part of such proceedings as though they were expressly included therein.

(f) Any pledge made by the state shall be valid and binding from the time when the pledge is made, and any revenues or other receipts, funds or moneys so pledged and thereafter received by the state shall be subject immediately to the lien of such pledge without any physical delivery thereof or further act. The lien of any such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the state, irrespective of whether

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such parties have notice thereof. Neither the resolution nor any other instrument by which a pledge is created need be recorded.

(g) In the discretion of the State Bond Commission, bonds issued pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, including for this purpose any bond anticipation notes, may be secured by a trust indenture by and between the state and a corporate trustee, which may be any trust company or bank having the powers of a trust company within or without the state. Such trust indenture may contain such provisions for protecting and enforcing the rights and remedies of the bondowners and noteowners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the state in relation to the exercise of its powers pursuant to sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14 and 16-299 and the custody, safeguarding and application of all moneys. The state may provide by such trust indenture for the payment of the pledged revenues or other receipts,

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funds or moneys to the trustee under such trust indenture or to any other depository, and for the method of disbursement thereof, with such safeguards and restrictions as it may determine. All expenses incurred in carrying out such trust indenture may be treated as transportation costs, as defined in section 13b-75.

Sec. 117. Subsection (c) of section 13b-77 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(c) The state covenants with the purchasers and all subsequent owners and transferees of bonds and bond anticipation notes issued by the state pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this act, in consideration of the acceptance of the payment for the bonds and bond anticipation notes, until such bonds and bond anticipation notes, together with the interest thereon, with interest on any unpaid installment of interest and all costs and expenses in connection with any action or proceeding on behalf of such owners, are fully met and discharged, or unless expressly permitted or otherwise authorized by the terms of each contract and agreement made or entered into by or on behalf of the state with or for the benefit of such owners, that the state will impose, charge, raise, levy, collect and apply the pledged revenues and other receipts, funds or moneys pledged for the payment of debt service requirements as provided in sections 13b-74 to 13b-77, inclusive, as amended by this act, in such amounts as may be necessary to pay such debt service requirements in each year in which bonds or bond anticipation notes are outstanding and further, that the state (1) will not limit or alter the duties imposed on the Treasurer and other officers of the state by sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a)

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of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and section 15-14 and by the proceedings authorizing the issuance of bonds with respect to application of pledged revenues or other receipts, funds or moneys pledged for the payment of debt service requirements as provided in said sections; (2) will not issue any bonds, notes or other evidences of indebtedness, other than the bonds and bond anticipation notes, having any rights arising out of said sections or secured by any pledge of or other lien or charge on the pledged revenues or other receipts, funds or moneys pledged for the payment of debt service requirements as provided in said sections; (3) will not create or cause to be created any lien or charge on such pledged amounts, other than a lien or pledge created thereon pursuant to said sections, provided nothing in this subsection shall prevent the state from issuing evidences of indebtedness (A) which are secured by a pledge or lien which is and shall on the face thereof be expressly subordinate and junior in all respects to every lien and pledge created by or pursuant to said sections; or (B) for which the full faith and credit of the state is pledged and which are not expressly secured by any specific lien or charge on such pledged amounts; or (C) which are secured by a pledge of or lien on moneys or funds derived on or after such date as every pledge or lien thereon created by or pursuant to said sections shall be

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discharged and satisfied; (4) will carry out and perform, or cause to be carried out and performed, each and every promise, covenant, agreement or contract made or entered into by the state or on its behalf with the owners of any bonds or bond anticipation notes; (5) will not in any way impair the rights, exemptions or remedies of such owners; and (6) will not limit, modify, rescind, repeal or otherwise alter the rights or obligations of the appropriate officers of the state to impose, maintain, charge or collect the taxes, fees, charges and other receipts constituting the pledged revenues as may be necessary to produce sufficient revenues to fulfill the terms of the proceedings authorizing the issuance of the bonds, including pledged revenue coverage requirements, and provided nothing herein shall preclude the state from exercising its power, through a change in law, to limit, modify, rescind, repeal or otherwise alter the character or amount of such pledged revenues or to substitute like or different sources of taxes, fees, charges or other receipts as pledged revenues if, for the ensuing fiscal year, as evidenced by the proposed or adopted budget of the state with respect to the Special Transportation Fund, the projected revenues meet or exceed the estimated expenses of the Special Transportation Fund including accumulated deficits, if any, debt service requirements and any pledged revenue coverage requirement. The State Bond Commission is authorized to include this covenant of the state in any agreement with the owner of any such bonds or bond anticipation notes.

Sec. 118. Section 13b-79a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

Not later than October 1, 1984, and annually thereafter, the Commissioner of Transportation shall prepare a report on the current status and progress of the transportation infrastructure program authorized pursuant to special act 84-52 and sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-

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175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as amended by this act, except for subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection (b) of section 14-35, subsection (b) of section 14-41, as amended by this act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a) of section 14-50a, as amended by this act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e) of section 14-73, subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382 and section 15-14. Each report shall include, but not be limited to: Information on the number of lane miles of state and local roadway repaved, the status of the state and local bridge programs, the status of intrastate and interstate highway programs and the interstate trade-in program and mass transportation and aeronautics programs. The commissioner shall notify the joint standing committees of the General Assembly having cognizance of matters relating to finance, revenue and bonding and appropriations and the budgets of state agencies of the availability of the report. A requesting member of such a committee shall be sent a written copy or electronic storage media of the report by the commissioner.

Sec. 119. Subsection (l) of section 45a-107 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to estates of decedents dying on or after January 1, 2011*):

(l) In the case of decedents who die on or after January 1, 2011:

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(1) Any costs assessed under this section that are not paid within thirty days of the date of an invoice from the court of probate shall bear interest at the rate of one-half of one per cent per month or portion thereof until paid;

(2) If a tax return or a copy of a tax return required under subparagraph [(C)] (D) of subdivision (3) of subsection (b) of section 12-392, as amended by this act, is not filed with a court of probate by the due date for such return or copy under subdivision (1) of subsection (b) of section 12-392, as amended by this act, or by the date an extension under subdivision (4) of subsection (b) of section 12-392, as amended by this act, expires, the costs that would have been due under this section if such return or copy had been filed by such due date or expiration date shall bear interest at the rate of one-half of one per cent per month or portion thereof from the date that is thirty days after such due date or expiration date, whichever is later, until paid. If a return or copy is filed with a court of probate on or before such due date or expiration date, whichever is later, the costs assessed shall bear interest as provided in subdivision (1) of this subsection;

(3) A court of probate may extend the time for payment of any costs under this section, including interest, if it appears to the court that requiring payment by such due date or expiration date would cause undue hardship. No additional interest shall accrue during the period of such extension. A court of probate may not waive interest outside of any extension period;

(4) The interest requirements in subdivisions (1) and (2) of this subsection shall not apply if:

(A) The basis for costs for the estate does not exceed forty thousand dollars; or

(B) The basis for costs for the estate does not exceed five hundred

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thousand dollars and any portion of the property included in the basis for costs passes to a surviving spouse.

Sec. 120. (*Effective July 1, 2011*) Notwithstanding section 3-69a of the general statutes, the amount to be deposited into the Citizens' Election Fund established in section 9-791 of the general statutes shall be \$10,600,000 for the fiscal year ending June 30, 2012.

Sec. 121. Section 13b-61a of the general statutes is repealed and the following substituted in lieu thereof (*Effective July 1, 2011*):

(a) Notwithstanding the provisions of section 13b-61: (1) For calendar quarters ending on or after September 30, 1998, and prior to September 30, 1999, the Commissioner of Revenue Services shall deposit into the Special Transportation Fund established under section 13b-68 five million dollars of the amount of funds received by the state from the tax imposed under section 12-587 on the gross earnings from the sales of petroleum products attributable to sales of motor vehicle fuel; (2) for calendar quarters ending September 30, 1999, and prior to September 30, 2000, the commissioner shall deposit into the Special Transportation Fund nine million dollars of the amount of such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of petroleum products attributable to sales of motor vehicle fuel; (3) for calendar quarters ending September 30, 2000, and prior to September 30, 2002, the commissioner shall deposit into the Special Transportation Fund eleven million five hundred thousand dollars of the amount of such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of petroleum products attributable to sales of motor vehicle fuel; (4) for the calendar quarters ending September 30, 2002, and prior to September 30, 2003, the commissioner shall deposit into the Special Transportation Fund, five million dollars of the amount of such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of

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petroleum products attributable to sales of motor vehicle fuel; (5) for the calendar quarter ending September 30, 2003, and prior to September 30, 2005, the commissioner shall deposit into the Special Transportation Fund, five million two hundred fifty thousand dollars of the amount of such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of petroleum products attributable to sales of motor vehicle fuel; and (6) for the calendar quarters ending September 30, 2005, and prior to September 30, 2006, the commissioner shall deposit into the Special Transportation Fund ten million eight hundred and seventy-five thousand dollars of the amount of such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of petroleum products attributable to sales of motor vehicle fuel.

(b) Notwithstanding the provisions of section 13b-61, for calendar quarters ending on or after September 30, 2006, the Comptroller shall deposit into the Special Transportation Fund an annual amount in accordance with the following schedule, from such funds received by the state from the tax imposed under said section 12-587 on the gross earnings from the sales of petroleum products. Such transfers shall be made in quarterly installments.

Fiscal Year	Annual Transfer
2007	\$141,000,000
2008	\$127,800,000
2009	\$141,900,000
2010	\$141,900,000

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2011	\$165,300,000	
2012	[\$165,300,000]	<u>\$226,900,000</u>
2013	[\$165,300,000]	<u>\$199,400,000</u>
2014 [and thereafter]	[\$179,200,000]	<u>\$222,700,000</u>
<u>2015</u>		<u>\$226,800,000</u>
<u>2016 and thereafter</u>		<u>\$231,400,000</u>

(c) If in any calendar quarter ending on or after September 30, 2006, receipts from the tax imposed under section 12-587 are less than twenty-five per cent of the total of (1) the amount required to be transferred pursuant to the Special Transportation Fund pursuant to subsections (a) and (b) of this section, and (2) any other transfers required by law, the Comptroller shall certify to the Treasurer the amount of such shortfall and shall forthwith transfer an amount equal to such shortfall from the resources of the General Fund into the Special Transportation Fund.

(d) The Commissioner of Revenue Services shall, on or before January 1, 2013, and on or before the first day of January biennially thereafter, calculate the amount of tax paid pursuant to section 12-587 on gasoline sold for the prior fiscal year as a percentage of total tax collected under said section. Such percentage shall become the basis for determining the transfers to be made under subsection (b) of this section. The commissioner shall notify the chairpersons and ranking members of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, and the Secretary of the Office of Policy and Management of such percentage calculation.

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Sec. 122. Subsection (b) of section 2-35 of the general statutes is repealed and the following substituted in lieu thereof (*Effective July 1, 2011*):

(b) The state budget act passed by the legislature for funding the expenses of operations of the state government in the ensuing biennium shall contain a statement of estimated revenue, based upon the most recent consensus revenue estimate or the revised consensus revenue estimate issued pursuant to section 2-36c, itemized by major source, for each appropriated fund. The statement of estimated revenue applicable to each such fund shall include, for any fiscal year, an estimate of total revenue with respect to such fund, which amount shall be reduced by (1) an estimate of total refunds of taxes to be paid from such revenue in accordance with the authorization in section 12-39f, and (2) an estimate of total refunds of payments to be paid from such revenue in accordance with the provisions of [section] sections 4-37 and 3-70a. Such statement of estimated revenue, including the estimated refunds of taxes to be offset against such revenue, shall be supplied by the joint standing committee of the General Assembly having cognizance of matters relating to state finance, revenue and bonding. The total estimated revenue for each fund, as adjusted in accordance with this section, shall not be less than the total net appropriations made from each fund. On or before July first of each fiscal year said committee shall, if any revisions in such estimates are required by virtue of legislative amendments to the revenue measures proposed by said committee, changes in conditions or receipt of new information since the original estimate was supplied, meet and revise such estimates and, through its cochairpersons, report to the Comptroller any such revisions.

Sec. 123. (*Effective July 1, 2011*) On July 1, 2011, the unexpended balance of funds carried forward in the General Fund for the Transportation Strategy Board account in the Department of

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Transportation, in accordance with section 13b-57r of the general statutes, as amended by this act, shall be transferred to the resources of the General Fund.

Sec. 124. Subsection (c) of section 16a-46e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(c) No person shall receive a rebate pursuant to this section for a furnace or boiler replacement if such person has received a monetary grant for the same furnace or boiler replacement under any program administered by [the Fuel Oil Conservation Board established pursuant to section 16a-22l or] any other state or federal grant program that pays the full cost of furnace or boiler replacement. A person using a state or federal low interest loan program to pay for the cost of furnace or boiler replacement may be eligible for a rebate pursuant to this section. In no event shall a rebate exceed the total expenditures for such furnace or boiler replacement.

Sec. 125. Subsection (b) of section 16-32f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) Not later than October 1, 2005, and annually thereafter, a gas company, as defined in section 16-1, shall submit to the Department of Public Utility Control a gas conservation plan, in accordance with the provisions of this section, to implement cost-effective energy conservation programs and market transformation initiatives. All supply and conservation and load management options shall be evaluated and selected within an integrated supply and demand planning framework. [Such plan shall be funded during each state fiscal year by the revenue from the tax imposed by section 12-264 on the gross receipts of sales of all public services companies that is in excess of the revenue estimate for said tax that is approved by the

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General Assembly in the appropriations act for such fiscal year, provided the amount of such excess revenue that shall be allocated to fund such plan in any state fiscal year shall not exceed ten million dollars. Before the accounts for the General Fund have been closed for each fiscal year, such excess revenue shall be deposited by the Comptroller in an account held by the Energy Conservation Management Board, established pursuant to section 16-245m.] Services provided under the plan shall be available to all gas company customers. Each gas company shall apply to the Energy Conservation Management Board for reimbursement for expenditures pursuant to the plan. The department shall, in an uncontested proceeding during which the department may hold a public hearing, approve, modify or reject the plan.

Sec. 126. Subsection (c) of section 12-411b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(c) Any agreement entered into under subsection (a) of this section may provide that the contractor and its affiliates shall collect the use tax only on items that are subject to the six and thirty-five-hundredths per cent rate of tax.

Sec. 127. Subdivision (3) of section 12-414 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(3) For purposes of the sales tax the return shall show the gross receipts of the seller during the preceding reporting period. For purposes of the use tax, in case of a return filed by a retailer, the return shall show the total sales price of the services or property sold by him, the storage, acceptance, consumption or other use of which became subject to the use tax during the preceding reporting period; in case of a return filed by a purchaser, the return shall show the total sales price

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of the service or property purchased by him, the storage, acceptance, consumption or other use of which became subject to the use tax during the preceding reporting period. The return shall also show the amount of the taxes for the period covered by the return in such manner as the commissioner may require and such other information as the commissioner deems necessary for the proper administration of this chapter. The Commissioner of Revenue Services is authorized in his discretion, for purposes of expediency, to permit returns to be filed in an alternative form wherein the person filing the return may elect to report his gross receipts, including the tax reimbursement to be collected as provided for herein, as a part of such gross receipts or to report his gross receipts exclusive of the tax collected in such cases where the gross receipts from sales have been segregated from tax collections. In the case of the former, [ninety-four and three-tenths per cent of such gross income] the percentage of such tax-included gross receipts that may be considered to be the gross receipts from sales exclusive of the taxes collected thereon shall be computed by dividing the numeral one by the sum of the rate of tax provided in section 12-408, as amended by this act, expressed as a decimal, and the numeral one.

Sec. 128. Subdivision (12) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on and after said date*):

(12) "Retailer" includes: (A) Every person engaged in the business of making sales at retail or in the business of making retail sales at auction of tangible personal property owned by the person or others; (B) every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption; (C) every operator, as defined in

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subdivision (18) of this subsection; (D) every seller rendering any service described in subdivision (2) of this subsection; (E) every person under whom any salesman, representative, peddler or canvasser operates in this state, or from whom such salesman, representative, peddler or canvasser obtains the tangible personal property that is sold; (F) every person with whose assistance any seller is enabled to solicit orders within this state; (G) every person making retail sales from outside this state to a destination within this state and not maintaining a place of business in this state who engages in regular or systematic solicitation of sales of tangible personal property in this state (i) by the display of advertisements on billboards or other outdoor advertising in this state, (ii) by the distribution of catalogs, periodicals, advertising flyers or other advertising by means of print, radio or television media, or (iii) by mail, telegraphy, telephone, computer data base, cable, optic, microwave or other communication system, for the purpose of effecting retail sales of tangible personal property, provided such person has made one hundred or more retail sales from outside this state to destinations within this state during the twelve-month period ended on the September thirtieth immediately preceding the monthly or quarterly period with respect to which such person's liability for tax under this chapter is determined; (H) any person owned or controlled, either directly or indirectly, by a retailer engaged in business in this state which is the same as or similar to the line of business in which such person so owned or controlled is engaged; (I) any person owned or controlled, either directly or indirectly, by the same interests that own or control, either directly or indirectly, a retailer engaged in business in this state which is the same as or similar to the line of business in which such person so owned or controlled is engaged; (J) any assignee of a person engaged in the business of leasing tangible personal property to others, where leased property of such person which is subject to taxation under this chapter is situated within this state and such assignee has a security interest, as defined in subdivision (35) of subsection (b) of section 42a-1-201, in

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such property; [and] (K) every person making retail sales of items of tangible personal property from outside this state to a destination within this state and not maintaining a place of business in this state who repairs or services such items, under a warranty, in this state, either directly or indirectly through an agent, independent contractor or subsidiary; and (L) every person making sales of tangible personal property or services through an independent contractor or other representative who is a resident of this state, if the retailer enters into an agreement with the resident, under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an Internet web site or otherwise, to the retailer, provided the cumulative gross receipts from sales by the retailer to customers in the state who are referred to the retailer by all residents with this type of an agreement with the retailer, is in excess of two thousand dollars during the preceding four quarterly periods ending on the last day of March, June, September and December. Such retailer shall be presumed to be soliciting business through such resident independent contractor or other representative, which presumption may be rebutted by proof that the resident with whom the retailer has an agreement did not engage in any solicitation in the state on behalf of the retailer that would satisfy the nexus requirement of the United States Constitution during such four quarterly periods.

Sec. 129. Subsection (b) of section 19a-323 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(b) If death occurred in this state, the death certificate required by law shall be filed with the registrar of vital statistics for the town in which such person died, if known, or, if not known, for the town in which the body was found. The Chief Medical Examiner, Deputy Chief Medical Examiner, associate medical examiner, or an authorized

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assistant medical examiner shall complete the cremation certificate, stating that such medical examiner has made inquiry into the cause and manner of death and is of the opinion that no further examination or judicial inquiry is necessary. The cremation certificate shall be submitted to the registrar of vital statistics of the town in which such person died, if known, or, if not known, of the town in which the body was found, or with the registrar of vital statistics of the town in which the funeral director having charge of the body is located. Upon receipt of the cremation certificate, the registrar shall authorize such certificate, keep such certificate on permanent record, and issue a cremation permit, except that if the cremation certificate is submitted to the registrar of the town where the funeral director is located, such certificate shall be forwarded to the registrar of the town where the person died to be kept on permanent record. If a cremation permit must be obtained during the hours that the office of the local registrar of the town where death occurred is closed, a subregistrar appointed to serve such town may authorize such cremation permit upon receipt and review of a properly completed cremation permit and cremation certificate. A subregistrar who is licensed as a funeral director or embalmer pursuant to chapter 385, or the employee or agent of such funeral director or embalmer shall not issue a cremation permit to himself or herself. A subregistrar shall forward the cremation certificate to the local registrar of the town where death occurred, not later than seven days after receiving such certificate. The estate of the deceased person, if any, shall pay the sum of [forty] one hundred fifty dollars for the issuance of the cremation certificate, [or an amount equivalent to the compensation then being paid by the state to authorized assistant medical examiners, if greater,] provided [ ] the Office of the Chief Medical Examiner shall not assess any fees for costs that are associated with the cremation of a stillborn fetus. No cremation certificate shall be required for a permit to cremate the remains of bodies pursuant to section 19a-270a. When the cremation certificate is submitted to a town other than that where the person

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died, the registrar of vital statistics for such other town shall ascertain from the original removal, transit and burial permit that the certificates required by the state statutes have been received and recorded, that the body has been prepared in accordance with the Public Health Code and that the entry regarding the place of disposal is correct. Whenever the registrar finds that the place of disposal is incorrect, the registrar shall issue a corrected removal, transit and burial permit and, after inscribing and recording the original permit in the manner prescribed for sextons' reports under section 7-66, shall then immediately give written notice to the registrar for the town where the death occurred of the change in place of disposal stating the name and place of the crematory and the date of cremation. Such written notice shall be sufficient authorization to correct these items on the original certificate of death. The fee for a cremation permit shall be three dollars and for the written notice one dollar. The Department of Public Health shall provide forms for cremation permits, which shall not be the same as for regular burial permits and shall include space to record information about the intended manner of disposition of the cremated remains, and such blanks and books as may be required by the registrars.

Sec. 130. Subdivision (2) of subsection (e) of section 12-217ii of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(2) The total amount of credits granted to all taxpayers under this section and sections 12-217nn, as amended by this act, and 12-217oo, as amended by this act, shall not exceed [eleven] twenty million dollars in any one fiscal year.

Sec. 131. Subdivision (2) of subsection (d) of section 12-217nn of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

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(2) The total amount of tax credits granted under this section and sections 12-217ii, as amended by this act, and 12-217oo, as amended by this act, shall not exceed [eleven] twenty million dollars in any one fiscal year.

Sec. 132. Subdivision (2) of subsection (d) of section 12-217oo of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(2) The total amount of tax credits granted under this section and sections 12-217ii, as amended by this act, and 12-217nn, as amended by this act, shall not exceed [eleven] twenty million dollars in any one fiscal year.

Sec. 133. Subsection (b) of section 15-144 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(b) (1) The owner shall pay a fee to the Commissioner of Motor Vehicles for deposit with the State Treasurer for each vessel so numbered or registered in accordance with the following schedule and subdivisions of this subsection:

Overall Length			Overall Length		
at least (feet)	less than (feet)	fee	at least (feet)	less than (feet)	fee
	12	\$ 7.50	40	41	\$270.00
12	13	11.25	41	42	292.50
13	14	15.00	42	43	315.00
14	15	18.75	43	44	322.50
15	16	22.50	44	45	330.00
16	17	30.00	45	46	337.50
17	18	37.50	46	47	345.00

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18	19	45.00	47	48	352.50
19	20	52.50	48	49	360.00
20	21	60.00	49	50	367.50
21	22	67.50	50	51	375.00
22	23	75.00	51	52	382.50
23	24	82.50	52	53	390.00
24	25	90.00	53	54	397.50
25	26	97.50	54	55	405.00
26	27	105.00	55	56	412.50
27	28	112.50	56	57	420.00
28	29	120.00	57	58	427.50
29	30	127.50	58	59	435.00
30	31	135.00	59	60	442.50
31	32	142.50	60	61	450.00
32	33	150.00	61	62	457.50
33	34	157.50	62	63	465.00
34	35	165.00	63	64	472.50
35	36	172.50	64	65	480.00
36	37	180.00	65 and over		525.00
37	38	202.50			
38	39	225.00			
39	40	247.50			

For purposes of this schedule "overall length" is the horizontal distance between the foremost part of the stem and the aftermost part of the stern, excluding bowsprits, bumpkins, rudders, outboard motor brackets and similar fittings or attachments. (2) The fee payable under this subsection with respect to any vessel used primarily for purposes of commercial fishing shall not exceed twenty-five dollars, provided in the tax year of the owner of such vessel ending immediately preceding the date of registration, not less than fifty per cent of the adjusted gross income of such owner as determined for purposes of the federal

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income tax is derived from commercial fishing, subject to proof satisfactory to the Commissioner of Motor Vehicles. (3) The fee payable under this subsection with respect to any vessel constructed primarily of wood, the construction of which is completed not less than fifteen years prior to the date such fee is paid, shall be in an amount equal to fifty per cent of the fee otherwise payable, or if such construction is completed not less than twenty-five years prior to the date such fee is paid, such fee shall be in an amount equal to twenty-five per cent of the fee otherwise payable. (4) Fees payable under this subsection shall not be required with respect to (A) any vessel owned by a flotilla of the United States Coast Guard Auxiliary or owned by a nonprofit corporation acting on behalf of such a flotilla, provided no more than two vessels from any such flotilla or nonprofit corporation shall be granted such an exemption and (B) any vessel built by students in an educational institution and used for the purposes of such institution, including such research as may require the use of such vessel. (5) The fee payable under this subsection with respect to any pontoon boat, exclusive of any houseboat, shall be forty dollars. (6) The fee payable under this subsection with respect to any canoe with a motor or any vessel owned by a nonprofit organization shall be seven dollars and fifty cents. (7) The fee payable under this subsection with respect to any vessel less than fifteen feet in length equipped with a motor the horsepower of which is less than fifteen, shall be seven dollars and fifty cents. (8) The owner of any vessel used actively, as required under this subdivision, in operational activities of the United States Coast Guard Auxiliary shall not be required to pay the applicable fee in accordance with the schedule in this subsection, provided (A) if the applicable fee under the schedule for such vessel is greater than one hundred eighty dollars, the owner shall be required to pay the amount of fee in excess of one hundred eighty dollars and (B) the owner shall not be entitled to exemption from the applicable fee as allowed in this subdivision for any vessel registration year unless the application for registration of such vessel includes a statement, certified by an officer

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of the United States Coast Guard, that in the preceding year such vessel was used actively in not less than three separate operational activities of the United States Coast Guard Auxiliary. (9) Beginning October 1, 2011, and annually thereafter, all revenue received by the state for the twelve-month period from November first to October thirty-first, inclusive, in fees for the numbering and registration of vessels under this section shall be deposited with the Treasurer who shall deposit such revenue in the General Fund.

Sec. 134. (NEW) (*Effective July 1, 2011*) Any fines, civil penalties or restitution imposed by the Banking Commissioner or ordered by a court of competent jurisdiction in accordance with section 36a-50, 36a-53 or 36a-57 of the general statutes shall be deposited into the General Fund.

Sec. 135. Section 13b-57r of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) There shall be a Transportation Strategy Board projects account, which shall be a nonlapsing account within the Special Transportation Fund.

(b) For the fiscal year ending June 30, 2004, five million dollars of the moneys received or collected by the state or any officer thereof on account of, or derived from, the incremental revenues received pursuant to section 14-50a, as amended by this act, shall be deposited into the account established under subsection (a) of this section and shall be used to provide funding for the projects and purposes [of the Transportation Strategy Board] described in section 13b-57h.

(c) For the fiscal year ending June 30, 2006, the Treasurer shall transfer the sum of twenty-five million three hundred thousand dollars from the resources of the Special Transportation Fund into the account established under subsection (a) of this section and such funds shall be

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used to provide funding for the projects and purposes of the Transportation Strategy Board. For the fiscal year ending June 30, 2007, the Treasurer shall transfer the sum of twenty million three hundred thousand dollars from the resources of the Special Transportation Fund into the account established under subsection (a) of this section and such funds shall be used to provide funding for the projects and purposes [of the Transportation Strategy Board] described in section 13b-57h. For the fiscal years ending June 30, 2008, to June 30, [2015] 2011, inclusive, the Treasurer shall annually transfer the sum of fifteen million three hundred thousand dollars from the resources of the Special Transportation Fund into the account established under subsection (a) of this section and such funds shall be used to provide funding for the projects and purposes [of the Transportation Strategy Board. For the fiscal year ending June 30, 2016, and each fiscal year thereafter, the Treasurer shall annually transfer the sum of three hundred thousand dollars from the resources of the Special Transportation Fund into the account established under subsection (a) of this section and shall be used to provide funding for the projects and purposes of the Transportation Strategy Board] described in section 13b-57h. For the fiscal years ending June 30, 2012, to June 30, 2015, inclusive, the Treasurer shall annually transfer the sum of fifteen million dollars from the resources of the Special Transportation Fund into the account established under subsection (a) of this section and such funds shall be used to fund the projects and purposes described in section 13b-57h.

Sec. 136. Section 14-12s of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*)

For [the registration of] each motor vehicle [that has passed an inspection in accordance with the requirements of subsection (g) of section 14-12, as amended by this act, or section 14-16a or that has passed an inspection of its manufacturer's vehicle identification

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number] transaction that involves an electronic inspection of a manufacturer's vehicle identification number, the commissioner shall charge an administrative fee of ten dollars, in addition to [the fee or fees] any fee prescribed for such [registration] transaction.

Sec. 137. Section 14-41 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) Except as provided in section 14-41a, each motor vehicle operator's license shall be renewed every six years or every four years on the date of the operator's birthday in accordance with a schedule to be established by the commissioner. Upon every other renewal of a motor vehicle operator's license or identity card issued pursuant to section 1-1h, the commissioner may issue such license or identity card without the personal appearance of the licensee or identity card holder if (1) such licensee or identity card holder has a digital image on file with the commissioner, and (2) such licensee or identity card holder has fulfilled all other requirements for such renewal. On and after July 1, 2011, the Commissioner of Motor Vehicles shall screen the vision of each motor vehicle operator prior to every other renewal of the operator's license of such operator in accordance with a schedule adopted by the commissioner. Such screening requirement shall apply to every other renewal following the initial screening. In lieu of the vision screening by the commissioner, such operator may submit the results of a vision screening conducted by a licensed health care professional qualified to conduct such screening on a form prescribed by the commissioner during the twelve months preceding such renewal. No motor vehicle operator's license may be renewed unless the operator passes such vision screening. The commissioner shall adopt regulations, in accordance with the provisions of chapter 54, to implement the provisions of this subsection related to the administration of vision screening.

(b) An original operator's license shall expire within a period not

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exceeding six years following the date of the operator's next birthday. The fee for such original license shall be computed at the rate of [forty-four] forty-eight dollars for a four-year license, [sixty-six] seventy-two dollars for a six-year license and [eleven] twelve dollars per year or any part of a year. The commissioner may authorize an automobile club or association, licensed in accordance with the provisions of section 14-67 on or before July 1, 2007, to perform license renewals, renewals of identity cards issued pursuant to section 1-1h and registration transactions at its office facilities. The commissioner may authorize such automobile clubs or associations to charge a convenience fee, which shall not exceed two dollars, to each applicant for a license or identity card renewal or a registration transaction.

(c) Any previously licensed operator who fails to renew a motor vehicle operator's license in accordance with subsection (b) of this section shall be charged a late fee of twenty-five dollars upon renewal of such operator's license.

[(c)] (d) The commissioner shall, at least fifteen days before the date on which each motor vehicle operator's license expires, notify the operator of the expiration date. Any previously licensed operator who operates a motor vehicle within sixty days after the expiration date of the operator's license without obtaining a renewal of the license [shall be deemed to have failed to renew a motor vehicle operator's license and] shall be fined in accordance with the amount designated for the infraction of failure to renew a motor vehicle operator's license. Any operator so charged shall not be prosecuted under section 14-36 for the same act constituting a violation under this section but section 14-36 shall apply after the sixty-day period.

[(d)] (e) Notwithstanding the provisions of section 1-3a, if the expiration date of any motor vehicle operator's license or any public passenger transportation permit falls on any day when offices of the commissioner are closed for business or are open for less than a full

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business day, the license or permit shall be deemed valid until midnight of the next day on which offices of the commissioner are open for a full day of business.

Sec. 138. Subsection (b) of section 14-44h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(b) A commercial driver's license shall expire within a period not exceeding four years following the date of the operator's next birthday. The fee for such original license shall be computed at the rate of ~~[fifteen]~~ seventeen dollars and fifty cents per year or any part thereof. Any previously licensed operator who fails to renew a commercial driver's license in accordance with this subsection shall be charged a late fee of twenty-five dollars upon renewal of such commercial driver's license.

Sec. 139. Section 14-49 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) For the registration of each passenger motor vehicle, other than an electric motor vehicle, the fee shall be ~~[seventy-five]~~ eighty dollars every two years, provided any individual who is sixty-five years of age or older on or after January 1, 1981, may, at his discretion, renew the registration of such passenger motor vehicle owned by him for either a one-year or two-year period. The fee for one year shall be ~~[thirty-eight]~~ forty dollars, and the fee for two years shall be ~~[seventy-five]~~ eighty dollars; ~~;~~ provided the biennial fee for any motor vehicle for which special license plates have been issued under the provisions of section 14-20 shall be ~~[seventy-five]~~ eighty dollars. The provisions of this subsection relative to the biennial fee charged for the registration of each antique, rare or special interest motor vehicle for which special license plates have been issued under section 14-20 shall not apply to an antique fire apparatus or transit bus owned by a nonprofit

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organization and maintained primarily for use in parades, exhibitions or other public events but not for purposes of general transportation.

(b) (1) For the registration of each motorcycle, the biennial fee shall be [forty] forty-two dollars, subject to the provisions of subdivision (2) of this subsection. For the registration of each motorcycle with side car or box attached used for commercial purposes, the biennial fee shall be [fifty-six] sixty dollars. The commissioner may register a motorcycle with a side car under one registration which shall cover the use of such motorcycle with or without such side car. (2) Four dollars of the total fee with respect to the registration of each motorcycle shall, when entered upon the records of the Special Transportation Fund, be deemed to be appropriated to the Department of Transportation for purposes of continuing the program of motorcycle rider education formerly funded under the federal Highway Safety Act of 1978, 23 USC 402.

(c) For the registration of each taxicab or motor vehicle in livery service, with a seating capacity of seven or less, the commissioner shall charge a biennial fee of two hundred [fifty] sixty-six dollars. When the seating capacity of such motor vehicle is more than seven, there shall be added to the amount herein provided the sum of four dollars for each seat so in excess.

(d) For the registration of each motor bus, except a motor bus owned and operated by a multiple-state passenger carrier as hereinafter defined, the commissioner shall charge a fee of forty-seven dollars and such registration shall be sufficient for all types of operation under this chapter. On and after July 1, [1992] 2011, the fee shall be [fifty-three] fifty-six dollars. For the registration of motor buses owned or operated by a multiple-state passenger carrier, the commissioner shall charge registration fees based on the rate of one dollar per hundredweight of the gross weight, such gross weight to be computed by adding the light weight of the vehicle fully equipped for

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service to one hundred fifty pounds per passenger for the rated seating capacity, plus the sum of thirty-four dollars, and on and after July 1, [1992] 2011, one dollar and twenty-five cents plus the sum of [thirty-nine] forty-two dollars. The fee in each case shall be determined on an apportionment basis commensurate with the use of the highways of this state as herein provided. The commissioner shall require the registration of that percentage of the motor buses of such multiple-state passenger carrier operating into or through the state which the mileage of such motor buses actually operated in the state bears to the total mileage of all such motor buses operated both within and without the state. Such percentage figures shall be the mileage factor. In computing the registration fees on the number of such motor buses which are allocated to the state for registration purposes under the foregoing formula, the commissioner shall first compute the amount that the registration fees would be if all such motor buses were in fact subject to registration in the state, and then apply to such amount the mileage factor above referred to, provided, if the foregoing formula or method of allocation results in apportioning a lesser or greater number of motor buses or amount of registration fees to the state than the state under all of the facts is fairly entitled to, then a formula that will fairly apportion such registration fees to the state shall be determined and used by the commissioner. Said mileage factor shall be computed prior to March first of each year by using the mileage records of operations of such motor buses operating both within and without the state for the twelve-month period, or portion thereof, ending on August thirty-first next preceding the commencement of the registration year for which registration is sought. If there were no operations in the state during any part of such preceding twelve-month period, the commissioner shall proceed under the provisions of subsection (a) of article IV of section 14-365. In apportioning the number of motor buses to be registered in the state, as provided herein, any fractional part of a motor bus shall be treated as a whole motor bus and shall be registered and licensed as such. Any motor bus operated both within and

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without the state which is not required to be registered in the state under the provisions of this section shall nevertheless be identified as a part of the fleet of the multiple-state passenger carrier and the commissioner shall adopt an appropriate method of identification of such motor buses owned and operated by such carrier. The identification of all such motor buses by the commissioner as above required shall be considered the same as the registration of such motor buses under this chapter. The substitution from time to time of one motor bus for another by a multiple-state passenger carrier shall not require registration thereof in the state as long as the substitution does not increase the aggregate number of motor buses employed in the operation of such carrier, provided all such motor buses substituted for others shall be immediately reported to and identification issued for the same by the commissioner and, if a registration fee is required to be paid for such substituted motor bus, the same shall be promptly paid. As used in this subsection, the phrase "multiple-state passenger carrier" means and includes any person, firm or corporation authorized by the Interstate Commerce Commission or its successor agency to engage in the business of the transportation of passengers for hire by motor buses, both within and without the state.

(e) (1) For the registration of a passenger motor vehicle used in part for commercial purposes, except any pick-up truck having a gross vehicle weight rating of less than twelve thousand five hundred pounds, the commissioner shall charge a biennial fee of [~~eighty-three~~] eighty-eight dollars and shall issue combination registration to such vehicle. (2) For the registration of a school bus, the commissioner shall charge an annual fee of one hundred seven dollars for a type I school bus and [~~sixty~~] sixty-four dollars for a type II school bus. (3) For the registration of a motor vehicle when used in part for commercial purposes and as a passenger motor vehicle or of a motor vehicle having a seating capacity greater than ten and not used for the conveyance of passengers for hire, the commissioner shall charge a

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biennial fee for gross weight as for commercial registration, as outlined in section 14-47, as amended by this act, plus the sum of [~~thirteen~~] fourteen dollars and shall issue combination registration to such vehicle. (4) Each vehicle registered as combination shall be issued a number plate bearing the word "combination". No vehicle registered as combination may have a gross vehicle weight rating in excess of twelve thousand five hundred pounds. (5) For the registration of a pick-up truck having a gross vehicle weight rating of less than twelve thousand five hundred pounds that is not used in part for commercial purposes, the commissioner shall charge a biennial fee for gross weight as for commercial registration, as provided in section 14-47, as amended by this act, plus the sum of [~~thirteen~~] fourteen dollars. The commissioner may issue passenger registration to any such vehicle with a gross vehicle weight rating of eight thousand five hundred pounds or less.

(f) For the registration of each electric motor vehicle, the commissioner shall charge a fee of fifteen dollars for each year or part thereof. On and after July 1, [1992] 2011, the fee shall be [~~eighteen~~] nineteen dollars.

(g) For the registration of all motorcycles, registered under a general distinguishing number and mark, owned or operated by, or in the custody of, a manufacturer of, dealer in or repairer of motorcycles, there shall be charged an annual fee at the rate of thirty-one dollars for each set of number plates furnished. On and after July 1, [1992] 2011, the fee shall be [~~thirty-five~~] thirty-seven dollars.

(h) The minimum annual fee for any commercial registration of a motor vehicle not equipped with pneumatic tires shall be fifty dollars. On and after July 1, [1992] 2011, the fee shall be [~~fifty-six~~] sixty dollars.

(i) For the transfer of the registration of a motor vehicle previously registered, except as provided in subsection (e) of section 14-16 and

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subsection (d) of section 14-253a, there shall be charged a fee of [twenty] twenty-one dollars.

(j) Repealed by 1972, P.A. 255, S. 6.

(k) For the registration of each motor hearse used exclusively for transportation of the dead, the commissioner shall charge a fee of thirty-one dollars. On and after July 1, [1992] 2011, the fee shall be [thirty-five] thirty-seven dollars. The commissioner may furnish distinguishing number plates for any motor hearse.

(l) The fee for the registration of each truck to be used between parts of an industrial plant, as provided in section 13a-117, shall be twenty-five dollars for the first two hundred feet of the public highway, the use of which is granted by such permit, and on and after July 1, [1992] 2011, the fee shall be [twenty-eight] thirty dollars. For each additional two hundred feet or fraction thereof, the fee shall be eleven dollars, and on and after July 1, 1992, the fee shall be twelve dollars.

(m) (1) For the registration of a trailer used exclusively for camping or any other recreational purpose, the commissioner shall charge a biennial fee of sixteen dollars. On and after July 1, [1992] 2011, the fee shall be [eighteen] nineteen dollars. (2) For any other trailer or semitrailer not drawn by a truck-tractor he shall charge the same fee as prescribed for commercial registrations in section 14-47, as amended by this act, provided the fee for a heavy duty trailer, a crane or any other heavy construction equipment shall be three hundred [six] twenty-six dollars for each year; except that the registration fee for each motor vehicle classed as a tractor-crane and equipped with rubber tires shall be one-half the fee charged for the gross weight of commercial vehicles.

(n) For each temporary registration of a motor vehicle not used for commercial purposes, or renewal of such registration, the

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commissioner shall charge a fee computed at the rate of [twenty] twenty-one dollars for each ten-day period, or part thereof. For each temporary registration of a motor vehicle used for commercial purposes, or renewal of such registration, the commissioner shall charge a fee computed at the rate of [twenty-five] twenty-seven dollars for each ten-day period, or part thereof, if the motor vehicle has a gross vehicle weight rating of six thousand pounds or less. For each temporary registration of a motor vehicle used for commercial purposes, or renewal of such registration, the commissioner shall charge a fee computed at the rate of [forty-six] forty-nine dollars for each ten-day period, or part thereof, if the motor vehicle has a gross vehicle weight rating of more than six thousand pounds.

(o) No registration fee shall be charged in respect to any motor vehicle owned by a municipality, as defined in section 7-245, any other governmental agency or a military agency and used exclusively for the conduct of official business. No registration fee shall be charged for any motor vehicle owned by or leased to a transit district and used exclusively to provide public transportation. No fee shall be charged for the registration of ambulances owned by hospitals or any nonprofit civic organization approved by the commissioner, but a fee of twenty dollars shall be charged for the inspection of any such ambulance. No fee shall be charged for the registration of fire department apparatus as provided by section 14-19. No registration fee shall be charged to a disabled veteran, as defined in section 14-254, residing in this state for the registration of three passenger, camper or passenger and commercial motor vehicles leased or owned by such veteran in any registration year, provided such vehicles shall not be used for hire. No registration fee shall be charged for any motor vehicle leased to an agency of this state on or after June 4, 1982.

(p) For the registration of a service bus owned by an individual, firm or corporation, exclusive of any nonprofit charitable, religious,

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educational or community service organization, and used for the transportation of persons without charge, the commissioner shall charge a fee of two hundred thirteen dollars for vehicles having a seating capacity of sixteen passengers or less, including the driver, and seven hundred forty-seven dollars for vehicles having a seating capacity of more than sixteen passengers. For the registration of any service bus owned by any nonprofit charitable, religious, educational or community service organization, the commissioner shall charge a fee of one hundred [fifty] sixty dollars for vehicles having a seating capacity of sixteen passengers or less, and five hundred thirty-three dollars for vehicles having a seating capacity of more than sixteen passengers, provided such service bus is used exclusively for the purpose of transporting persons in relation to the purposes and activities of such organization. Each such registration shall be issued for a biennial period in accordance with a schedule established by the commissioner. Nothing herein contained shall affect the provisions of subsection (e) of this section.

(q) The commissioner shall collect a biennial fee of [twenty-eight] thirty dollars for the registration of each motor vehicle used exclusively for farming purposes. No such motor vehicle may be used for the purpose of transporting goods for hire or taking the on-the-road skills test portion of the examination for a motor vehicle operator's license. No farm registration shall be issued to any person operating a farm that has gross annual sales of less than two thousand five hundred dollars in the calendar year preceding registration. The commissioner may issue a farm registration for a passenger motor vehicle under such conditions as said commissioner shall prescribe in regulations adopted in accordance with chapter 54. No motor vehicle issued a farm registration may be used to transport ten or more passengers on any highway unless such motor vehicle meets the requirements for equipment and mechanical condition set forth in this chapter, and, in the case of a vehicle used to transport more than

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fifteen passengers, including the driver, the applicable requirements of the Code of Federal Regulations, as adopted by the commissioner, in accordance with the provisions of subsection (a) of section 14-163c. The operator of such motor vehicle used to transport ten or more passengers shall hold a public transportation permit or endorsement issued in accordance with the provisions of section 14-44. Any farm registration used otherwise than as provided by this subsection shall be revoked.

(r) Repealed by P.A. 73-549, S. 2, 4.

(s) A fee of [~~sixty-five~~] sixty-nine dollars shall be charged in addition to the regular fee prescribed for the registration of a motor vehicle, including but not limited to any passenger motor vehicle or motorcycle, in accordance with this section for a number plate or plates for such vehicle bearing any combination of letters or numbers requested by the registrant and which may be issued in the discretion of the commissioner, except in any case in which the number plates bear the official call letters of an amateur radio station. On and after July 1, [~~1992~~] 2011, the fee shall be [~~sixty-five~~] sixty-nine dollars.

(t) For the registration of each camper, the commissioner shall charge a biennial fee of sixty-two dollars. On and after July 1, [~~1992~~] 2011, the fee shall be [~~seventy~~] seventy-five dollars. The commissioner shall refund one-half of the registration fee for any camper registration when the number plate or plates and registration certificate are returned with one year or more remaining until the expiration of such registration.

(u) Repealed by P.A. 85-81.

(v) There shall be charged for each motor vehicle learner's permit or renewal thereof a fee of [~~eighteen~~] nineteen dollars. There shall be charged for each motorcycle training permit or renewal thereof a fee of

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[fifteen] sixteen dollars.

(w) In addition to the fee established for the issuance of motor vehicle number plates and except as provided in subsection (a) of section 14-21b and subsection (c) of section 14-253a, there shall be an additional safety fee of five dollars charged at the time of issuance of any reflectorized safety number plate or set of plates. All moneys derived from said safety fee shall be deposited in the Special Transportation Fund.

(x) For the registration of each high-mileage vehicle, the commissioner shall charge a fee of thirty-nine dollars for each year or part thereof. On and after July 1, [1992] 2011, the fee shall be [forty-four] forty-seven dollars.

(y) For each special use registration for a period of thirty days or less, the fee shall be [twenty] twenty-one dollars.

(z) The commissioner shall assess a ten-dollar late fee for renewal of a motor vehicle registration in the event a registrant fails to renew his registration within five days after the expiration of such registration, except that no such fee shall be assessed for the late renewal of the registration, pursuant to subdivision (1) of subsection (m) of this section, of (1) a trailer used exclusively for camping or any other recreational purpose, or (2) a motor vehicle designed or permanently altered in such a way as to provide living quarters for travel or camping. Notwithstanding the provisions of this subsection, if a registrant who is required to register a motor vehicle under section 14-34a fails to renew such registration not later than five days after the expiration date of such registration, the commissioner shall assess a late fee of one hundred fifty dollars.

(aa) The commissioner shall refund one-half of the registration fee for any motor vehicle when the number plate or plates and registration

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certificate are returned on or after July 1, 2004, with one year or more remaining until the expiration of such registration.

Sec. 140. Section 14-47 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) The commissioner shall determine the gross weight of each motor vehicle which is eligible for commercial registration, including each tractor equipped with rubber tires and, for the purpose of computing fees, gross weight shall be the weight of the vehicle in pounds plus the rated load capacity in pounds as determined by the commissioner, provided, in the case of a tractor restricted for use with a trailer, registered as a heavy duty trailer, the fee shall be based on the gross weight of the tractor which shall be the light weight of such tractor; and said commissioner shall collect fees for registration based on such gross weight, as follows: When all surfaces in contact with the ground are equipped with pneumatic tires, the fee for such motor vehicle or tractor of gross weight not exceeding twenty thousand pounds shall be [~~one dollar and sixteen~~] eleven dollars and sixty cents, for each one [~~hundred~~] thousand pounds or fraction thereof; from twenty thousand [~~and~~] one pounds up to and including thirty thousand pounds, [~~one dollar and forty-two~~] fourteen dollars and twenty cents, for each one [~~hundred~~] thousand pounds or fraction thereof; from thirty thousand [~~and~~] one pounds up to and including seventy-three thousand pounds, [~~one dollar and seventy-seven~~] seventeen dollars and seventy cents, for each one [~~hundred~~] thousand pounds or fraction thereof; [~~from~~] and seventy-three thousand [~~and~~] one pounds [~~and over, one dollar and ninety-two cents~~] or more, nineteen dollars and twenty cents, for each one [~~hundred~~] thousand pounds or fraction thereof. In addition to any other fee required under this subsection, a fee of ten dollars shall be collected for the registration of each motor vehicle subject to this subsection.

(b) The minimum fee for any commercial registration or registration

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of a tractor equipped with pneumatic tires shall be [~~forty-four~~] forty-seven dollars.

(c) For the registration of each motor vehicle classed as an artesian well driller or well drilling equipment, however mounted, when equipped with rubber tires, the fee shall be forty dollars per annum whether the license is issued for the license year or only a portion thereof. On and after July 1, [1992] 2011, the fee shall be [~~forty-six~~] forty-nine dollars.

(d) For the registration of a motor vehicle equipped with a wood saw rig, if it is used for that purpose only, or a motor vehicle equipped with a spray rig used exclusively for spraying fruit trees or shrubs, when equipped with rubber tires, the fee shall be twenty-two dollars per annum whether the license is issued for the license year or only a portion thereof. On and after July 1, [1992] 2011, the fee shall be [~~twenty-five~~] twenty-seven dollars.

(e) For all other motor vehicles which are eligible for commercial registration, including tractors equipped with rubber tires other than pneumatic tires, the fee shall be, for each such vehicle or tractor of gross weight (1) not exceeding twenty thousand pounds, one dollar and fifty cents, and on and after July 1, 1992, one dollar and seventy-five cents, for each one hundred pounds or fraction thereof, and (2) from twenty thousand and one pounds up to and including twenty-six thousand pounds, two dollars, and on and after July 1, 1992, two dollars and twenty-five cents, for each one hundred pounds or fraction thereof. The minimum fee for any such motor vehicle or tractor shall be fifty dollars. On and after July 1, [1992] 2011, the minimum fee shall be [~~fifty-six~~] sixty dollars.

Sec. 141. Section 14-50a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

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(a) Except as otherwise provided in this section, the fee charged by the Commissioner of Motor Vehicles for the following items or services shall be twenty dollars:

(1) Duplicate of a registration certificate.

(2) [First] For each duplicate of a motor vehicle operator's license [ second duplicate of a motor vehicle operator's license, and each duplicate of a motor vehicle operator's license thereafter] or identity card, thirty dollars. As used in this section, "duplicate" shall include any license or identity card that is reissued prior to the expiration date of a previously issued license or identity card, and (A) is identical to the holder's most recently issued license or identity card, or (B) contains modifications to one or more items of information that appear on the holder's most recently issued license or identity card. Notwithstanding the provisions of this subdivision, one duplicate shall be issued, for a fee of five dollars, to the holder of a license or identity card who reaches the age of twenty-one years.

(3) Replacement number plate or set of number plates, except as provided in subsection (c) of section 14-253a.

(4) Replacement number plate or set of number plates bearing same number as set of replaced plates.

[(5) Each search of the accident record files made pursuant to a request for a copy of an accident report which results in no document being produced.

(6) Each copy of an accident report.

(7) Certified copy of an accident record.

(8) Certified statement of "no record of accident".]

[(9)] (5) Certified abstract of driving history record, or driving

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history record for applicants for commercial driver's license with passenger endorsement or transportation permit.

[(10)] (6) Name of registered owner.

[(11)] (7) Operator license information.

[(12)] (8) Certification of any copy or record.

[(13)] (9) Certified transcripts of hearing held by the commissioner, three dollars and fifty cents per page with a minimum charge of twenty dollars.

[(14)] (10) Each copy of a motor vehicle operator's completed application for a license.

[(15)] (11) Each copy of a completed application for registration of a motor vehicle.

[(16)] (12) Each copy of a title document provided to a municipality.

[(17)] (13) Each request for information as provided in section 14-10, as amended by this act, the amount provided in said section.

(14) Each document from a motor vehicle record, as defined in section 14-10, that is electronically maintained by the Department of Motor Vehicles.

[(18)] (15) For any copy or material released from information maintained by the Department of Motor Vehicles for which no fee is established by statute, an amount determined by the commissioner.

(b) The commissioner may establish fees not conforming to those of subsection (a) of this section for information furnished on a volume basis to persons or firms who satisfy the commissioner that the information furnished is properly required in connection with the

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conduct of such person's or firm's business, except that commencing on August 16, 2003, the fee established under this subsection for driving history records furnished to for-profit businesses shall be not less than fifteen dollars.

(c) The commissioner may waive any fee specified in subdivision (3) or (4) of subsection (a) of this section in the case of any person who submits a police report to the commissioner indicating that the number plate or set of number plates have been stolen or mutilated.

(d) No person, firm or corporation furnished information by the commissioner as provided by this section shall distribute such information for any other purpose than that for which it was furnished.

(e) Any person, firm or corporation which violates any provision of this section shall be fined not more than one hundred dollars.

Sec. 142. Section 14-67d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

The commissioner may issue to each manufacturer licensed under the provisions of sections 14-67a to 14-67d, inclusive, as amended by this act, registrations with the same distinguishing number. Each such registration shall expire [annually] biennially on the last day of June. For the issuance of each such registration and for the [annual] biennial renewal thereof there shall be charged a fee of [thirty-one dollars, and on and after July 1, 1992, thirty-five] one hundred forty dollars; except that the fee for a commercial registration shall be [one-half] the fee charged for the maximum gross weight of the motor vehicle on which such number or mark is used and except as otherwise provided by subsection (g) of section 14-49, as amended by this act. Registration certificates issued under the provisions of this section shall not be required to be carried upon such motor vehicles when on the public

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highways as required under subsection (a) of section 14-13. The manufacturer shall furnish financial responsibility satisfactory to the commissioner, in accordance with section 14-112, provided such financial responsibility shall not be required from a manufacturer if the commissioner finds that such manufacturer is of sufficient financial responsibility to meet such legal liability.

Sec. 143. Subsection (d) of section 51-56a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(d) Each person who pays in any sum as a fine or forfeiture for any violation of sections 14-218a, 14-219, 14-222, 14-223, 14-227a, sections 14-230 to 14-240, inclusive, sections 14-241 to 14-249, inclusive, section 14-279 for the first offense, sections 14-289b, 14-299, 14-301 to 14-303, inclusive, or any regulation adopted under said sections or ordinance enacted in accordance with said sections shall pay an additional fee of [ten] fifteen dollars. The state shall remit to the municipalities in which the violations occurred the amounts paid under this subsection. Each clerk of the Superior Court or the Chief Court Administrator, or any other official of the Superior Court designated by the Chief Court Administrator, on or before the thirtieth day of January, April, July and October in each year, shall certify to the Comptroller the amount due for the previous quarter under this subsection to each municipality served by the office of the clerk or official.

Sec. 144. Section 13b-79x of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

Not later than the day on which the Governor's proposed biennial budget is required to be submitted to the General Assembly pursuant to section 4-71, the Governor shall recommend to the General Assembly (1) any projects which the Governor believes are necessary to implement the transportation strategy [adopted pursuant to section

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13b-57g] of the state; and (2) a financing plan for such projects.

Sec. 145. Section 12-263a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011*):

As used in sections 12-263a to 12-263e, inclusive, as amended by this act:

(1) "Hospital" means any health care facility or institution, as defined in section 19a-630, which is licensed as a short-term general hospital by the Department of Public Health but does not include (A) any hospital which, on October 1, 1997, is within the class of hospitals licensed by the department as children's general hospitals, or (B) a short-term acute hospital operated exclusively by the state other than a short-term acute hospital operated by the state as a receiver pursuant to chapter 920;

[(2) "Gross revenue" means the amount of a hospital's total charges for all patient care services minus any refunds resulting from errors or overcharges;

(3) "Contractual allowance" means the percentage amount of discounts that are provided to nongovernmental payers pursuant to subsections (c), (d) and (e) of section 19a-646;

(4) "Uncompensated care" means the cost of care that is written off as a bad debt or provided free under a free care policy that has been approved by the Office of Health Care Access division of the Department of Public Health;

(5) "Other allowances" means any financial requirements, as authorized by the Office of Health Care Access division of the Department of Public Health, of a hospital resulting from circumstances including, but not limited to, an insurance settlement of

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a liability case or satisfaction of a lien or encumbrance, any difference between charges for employee self-insurance and related expenses. For fiscal years commencing on and after October 1, 1994, "other allowances" means the amount of any difference between charges for employee self-insurance and related expenses determined using the hospital's overall relationship of costs to charges as determined by the Office of Health Care Access division of the Department of Public Health;

(6) "Net revenue" means the amount of a hospital's gross revenue minus the hospital's (A) contractual allowances, (B) the difference between government charges and government payments, (C) uncompensated care and (D) other allowances;

(7) "Hospital gross earnings" means the amount of a hospital's net revenue minus (A) the amount that is projected to be received by the hospital from the federal government for Medicare patients, based on the hospital's budget authorization, and (B) the amount that is projected to be received by the hospital from the Department of Social Services, based on the hospital's budget authorization;

(8) "Patient care services" means therapeutic and diagnostic medical services provided by the hospital to inpatients and outpatients, including tangible personal property transferred in connection with such services.]

(2) "Net patient revenue" means the amount of a hospital's gross revenue, including the amount received by the hospital from the federal government for Medicare patients;

(3) "Commissioner" means the Commissioner of Revenue Services;

(4) "Department" means the Department of Revenue Services.

Sec. 146. Section 12-263b of the general statutes is repealed and the

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following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011*):

[There is hereby imposed on the hospital gross earnings of each hospital in this state a tax (1) at the rate of eleven per cent of its hospital gross earnings in each taxable quarter for taxable quarters commencing prior to October 1, 1996; (2) at the rate of nine and one-fourth per cent of its hospital gross earnings in each taxable quarter commencing on or after October 1, 1996, and prior to October 1, 1997; (3) at the rate of eight and one-fourth per cent of its hospital gross earnings in each taxable quarter commencing on or after October 1, 1997, and prior to October 1, 1998; (4) at the rate of seven and one-fourth per cent of its hospital gross earnings in each taxable quarter commencing on or after October 1, 1998, and prior to October 1, 1999; and (5) at the rate of four and one-half per cent of its hospital gross earnings in each taxable quarter commencing on or after October 1, 1999, and prior to April 1, 2000. The hospital gross earnings of each hospital in this state shall not be subject to the provisions of this chapter with respect to calendar quarters commencing on or after April 1, 2000.]

(a) For each calendar quarter commencing on or after July 1, 2011, there is hereby imposed a tax on the net patient revenue of each hospital in this state to be paid each calendar quarter at the rate of four and six-tenths per cent.

(b) Each hospital shall, on or before the last day of January, April, July and October of each year, render to the Commissioner of Revenue Services a return, on forms prescribed or furnished by the Commissioner of Revenue Services and signed by one of its principal officers, stating specifically the name and location of such hospital, and the [amounts of its hospital gross earnings, its net revenue and its gross revenue] amount of its net patient revenue for the calendar quarter ending the last day of the preceding month. Payment shall be

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made with such return. Each hospital shall file such return electronically with the department and make such payment by electronic funds transfer in the manner provided by chapter 228g, irrespective of whether the hospital would otherwise have been required to file such return electronically or to make such payment by electronic funds transfer under the provisions of chapter 228g.

Sec. 147. Section 12-263c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011*):

(a) If any hospital fails to pay the amount of tax reported to be due on its return within the time specified under the provisions of section 12-263b, as amended by this act, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof, from the due date of such tax until the date of payment.

(b) If any hospital has not made its return within one month after the time specified in section 12-263b, as amended by this act, the Commissioner of Revenue Services may make such return at any time thereafter, according to the best information obtainable and according to the form prescribed. To the tax imposed upon the basis of such return, there shall be added an amount equal to ten per cent of such tax, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof, from the due date of such tax until the date of payment.

(c) Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this section when it is proven to his satisfaction that the failure to pay any tax on time was due to reasonable cause and was not intentional or due to neglect.

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(d) The commissioner shall notify the Commissioner of Social Services of any amount delinquent under sections 12-263a to 12-263e, inclusive, as amended by this act, and, upon receipt of such notice, the Commissioner of Social Services shall deduct and withhold such amount from amounts otherwise payable by the Department of Social Services to the delinquent hospital.

Sec. 148. Section 12-263d of the general statutes is amended by adding subsection (c) as follows (*Effective July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011*):

(NEW) (c) The commissioner may enter into an agreement with the Commissioner of Social Services delegating to the Commissioner of Social Services the authority to examine the records and returns of any hospital subject to the tax imposed under section 12-263b, as amended by this act, and to determine whether such tax has been underpaid or overpaid. If such authority is so delegated, examinations of such records and returns by the Commissioner of Social Services and determinations by the Commissioner of Social Services that such tax has been underpaid or overpaid shall have the same effect as similar examinations or determinations made by the Commissioner of Revenue Services.

Sec. 149. (NEW) (*Effective July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011*) At the close of each fiscal year commencing with the fiscal year ending June 30, 2012, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax imposed under the provisions of section 12-263b of the general statutes, as amended by this act, that is received by the Commissioner of Revenue Services not later than five business days after the last day of July immediately following the end of such fiscal year.

Sec. 150. Section 17b-321 of the general statutes is repealed and the

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following is substituted in lieu thereof (*Effective July 1, 2011*):

(a) On or before July 1, 2005, and on or before July first biennially thereafter, the Commissioner of Social Services shall determine the amount of the user fee and promptly notify the commissioner and nursing homes of such amount. The user fee shall be (1) the sum of each nursing home's anticipated nursing home net revenue, including, but not limited to, its estimated net revenue from any increases in Medicaid payments, during the twelve-month period ending on June thirtieth of the succeeding calendar year, (2) which sum shall be multiplied by a percentage as determined by the Secretary of the Office of Policy and Management, in consultation with the Commissioner of Social Services, provided before January 1, 2008, such percentage shall not exceed six per cent, [and] on and after January 1, 2008, and prior to October 1, 2011, such percentage shall not exceed five and one-half per cent, and on and after October 1, 2011, such percentage shall not exceed the maximum allowed under federal law, and (3) which product shall be divided by the sum of each nursing home's anticipated resident days during the twelve-month period ending on June thirtieth of the succeeding calendar year. The Commissioner of Social Services, in anticipating nursing home net revenue and resident days, shall use the most recently available nursing home net revenue and resident day information. [On or before July 1, 2007, the Commissioner of Social Services shall report, in accordance with section 11-4a, to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and human services on the detrimental effects, if any, that a biennial determination of the user fee may have on private payors.]

(b) Upon approval of the waiver of federal requirements for uniform and broad-based user fees in accordance with 42 CFR 433.68 pursuant to section 17b-323, the Commissioner of Social Services shall

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redetermine the amount of the user fee and promptly notify the commissioner and nursing homes of such amount. The user fee shall be (1) the sum of each nursing home's anticipated nursing home net revenue, including, but not limited to, its estimated net revenue from any increases in Medicaid payments, during the twelve-month period ending on June thirtieth of the succeeding calendar year but not including any such anticipated net revenue of any nursing home exempted from such user fee due to waiver of federal requirements pursuant to section 17b-323, (2) which sum shall be multiplied by a percentage as determined by the Secretary of the Office of Policy and Management, in consultation with the Commissioner of Social Services, provided before January 1, 2008, such percentage shall not exceed six per cent, [and] on and after January 1, 2008, and prior to October 1, 2011, such percentage shall not exceed five and one-half per cent, and on and after October 1, 2011, such percentage shall not exceed the maximum allowed under federal law, and (3) which product shall be divided by the sum of each nursing home's anticipated resident days, but not including the anticipated resident days of any nursing home exempted from such user fee due to waiver of federal requirements pursuant to section 17b-323. Notwithstanding the provisions of this subsection, the amount of the user fee for each nursing home licensed for more than two hundred thirty beds or owned by a municipality shall be equal to the amount necessary to comply with federal provider tax uniformity waiver requirements as determined by the Commissioner of Social Services. The Commissioner of Social Services may increase retroactively the user fee for nursing homes not licensed for more than two hundred thirty beds and not owned by a municipality to the effective date of waiver of said federal requirements to offset user fee reductions necessary to meet the federal waiver requirements. On or before July 1, 2005, and biennially thereafter, the Commissioner of Social Services shall determine the amount of the user fee in accordance with this subsection. The Commissioner of Social Services, in anticipating nursing home net

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revenue and resident days, shall use the most recently available nursing home net revenue and resident day information. [On or before July 1, 2007, the Commissioner of Social Services shall report, in accordance with section 11-4a, to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and human services on the detrimental effects, if any, that a biennial determination of the user fee may have on private payors.]

(c) (1) Following a redetermination of the resident day user fee by the Commissioner of Social Services pursuant to subsection (b) of this section, the Commissioner of Social Services shall notify the commissioner of the identity of (A) any nursing home subsequently exempted from the resident day user fee due to the waiver of federal requirements pursuant to section 17b-323 and the effective date of such waiver, (B) any nursing home licensed for more than two hundred thirty beds or owned by a municipality and the effective date of any change in its user fee, and (C) any nursing home for which the user fee is retroactively increased pursuant to subsection (b) of this section and the effective date of such increase. The Commissioner of Social Services shall provide notice of any such retroactive user fee increase to each nursing home so affected.

(2) Upon being notified by the Commissioner of Social Services, the commissioner shall refund or credit to any nursing home subsequently exempted from the resident day user fee due to the waiver of federal requirements pursuant to section 17b-323 any resident day user fee collected from such home. No interest shall be payable on the amount of such refund or credit. Any such nursing home shall refund any fees paid by or on behalf of any resident to the party making such payment.

(3) Upon being notified by the Commissioner of Social Services, the commissioner shall refund or credit to any nursing home licensed for

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more than two hundred thirty beds or owned by a municipality any resident day user fee collected from such home in excess of the resident day user fee that would have been payable had the user fee, as redetermined by the Commissioner of Social Services, been used in calculating the nursing home's resident day user fee. No interest shall be payable on the amount of such refund or credit.

(4) Upon being notified by the Commissioner of Social Services, the commissioner shall notify any nursing home for which the user fee is retroactively increased pursuant to subsection (b) of this section of the additional amount of resident day user fee due and owing from such nursing home. Such a notice of additional amount due and owing to the commissioner shall not be treated as a notice of deficiency assessment by the commissioner nor shall the nursing home have, based on such notice of additional amount due, any right of protest or appeal to the commissioner as in the case of such a deficiency assessment. No interest shall be payable on such additional amount to the extent such additional amount is paid on or before the last day of the month next succeeding the month during which the Commissioner of Social Services provided notice of such retroactive user fee increase to such nursing home.

Sec. 151. (NEW) (*Effective July 1, 2011*) (a) For purposes of this section and section 152 of this act:

(1) "Commissioner" means the Commissioner of Revenue Services;

(2) "Department" means the Department of Revenue Services;

(3) "Intermediate care facility for the mentally retarded" or "intermediate care facility" means a residential facility for the mentally retarded which is certified to meet the requirements of 42 CFR 442, Subpart C and, in the case of a private facility, licensed pursuant to section 17a-227 of the general statutes;

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(4) "Resident day" means a day of intermediate care facility residential care provided to an individual and includes the day a resident is admitted and any day for which the intermediate care facility is eligible for payment for reserving a resident's bed due to hospitalization or temporary leave and for the date of death. For purposes of this subdivision, a day of care shall be the period of time between the census-taking hour in a facility on two successive calendar days. "Resident day" does not include the day a resident is discharged;

(5) "Intermediate care facility for the mentally retarded net revenue" means amounts billed by an intermediate care facility for all services provided, including room, board and ancillary services, minus (A) contractual allowances, (B) payer discounts, (C) charity care, and (D) bad debts; and

(6) "Contractual allowances" means the amount of discounts allowed by an intermediate care facility to certain payers from amounts billed for room, board and ancillary services.

(b) (1) For each calendar quarter commencing on or after July 1, 2011, there is hereby imposed a resident day user fee on each intermediate care facility for the mentally retarded in this state, which fee shall be the product of the facility's total resident days during the calendar quarter multiplied by the user fee, as determined by the Commissioner of Social Services pursuant to section 152 of this act.

(2) Each intermediate care facility for the mentally retarded shall, on or before the last day of January, April, July and October of each year, render to the commissioner a return, on forms prescribed or furnished by the commissioner, stating the intermediate care facility's total resident days during the calendar quarter ending on the last day of the preceding month and stating such other information as the commissioner deems necessary for the proper administration of the provisions of this section. The resident day user fee imposed under

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this section shall be due and payable on the due date of such return. Each intermediate care facility shall be required to file such return electronically with the department and to make such payment by electronic funds transfer in the manner provided by chapter 228g of the general statutes, irrespective of whether such facility would have otherwise been required to file such return electronically or to make such payment by electronic funds transfer under the provisions of chapter 228g of the general statutes.

(c) Whenever such resident day user fee is not paid when due, a penalty of ten per cent of the amount due or fifty dollars, whichever is greater, shall be imposed, and interest at the rate of one per cent per month or a fraction thereof shall accrue on such user fee from the due date of such user fee until the date of payment.

(d) The commissioner shall notify the Commissioner of Social Services of any amount delinquent under section 152 of this act and, upon receipt of such notice, the Commissioner of Social Services shall deduct and withhold such amount from amounts otherwise payable by the Department of Social Services to the delinquent facility.

(e) The provisions of section 12-548 of the general statutes, sections 12-550 to 12-554, inclusive, of the general statutes and section 12-555a of the general statutes shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of said sections had been incorporated in full into this section and had expressly referred to the user fee imposed under this section, except to the extent that any provision is inconsistent with a provision in this section. For purposes of section 12-39g of the general statutes, the resident day user fee shall be treated as a tax.

(f) The commissioner may enter into an agreement with the Commissioner of Social Services delegating to the Commissioner of Social Services the authority to examine the records and returns of any

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intermediate care facility for the mentally retarded in this state subject to the resident day user fee imposed under this section and to determine whether such user fee has been underpaid or overpaid. If such authority is so delegated, examinations of such records and returns by the Commissioner of Social Services and determinations by the Commissioner of Social Services that such user fee has been underpaid or overpaid shall have the same effect as similar examinations or determinations made by the Commissioner of Revenue Services.

(g) (1) The commissioner shall not collect the resident day user fee pursuant to this section until the Commissioner of Social Services informs the commissioner that all the necessary federal approvals are in effect to secure federal financial participation matching funds associated with any authorized facility rate increases.

(2) The commissioner shall cease to collect the resident day user fee pursuant to this section if the Commissioner of Social Services informs the commissioner that the federal approvals described in subdivision (1) of this subsection are withheld or withdrawn.

Sec. 152. (NEW) (*Effective July 1, 2011*) On or before July 1, 2011, and on or before July first biennially thereafter, the Commissioner of Social Services shall determine the amount of the user fee and promptly notify the commissioner and the intermediate care facilities for the mentally retarded of such amount. The user fee shall be (1) the sum of each facility's anticipated net revenue, including, but not limited to, its estimated net revenue from any increases in Medicaid payments during the twelve-month period ending on June thirtieth of the succeeding calendar year, (2) which sum shall be multiplied by a percentage as determined by the Secretary of the Office of Policy and Management, in consultation with the Commissioner of Social Services, provided, before October 1, 2011, such percentage shall not exceed five and one-half per cent and, on and after October 1, 2011,

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such percentage shall not exceed the maximum amount allowed under federal law, and (3) which product shall be divided by the sum of each facility's anticipated resident days during the twelve-month period ending on June thirtieth of the succeeding calendar year. The Commissioner of Social Services, in anticipating facility net revenue and resident days, shall use the most recently available facility net revenue and resident day information.

Sec. 153. (NEW) (*Effective July 1, 2011*) At the close of each fiscal year commencing with the fiscal year ending June 30, 2012, the Comptroller is authorized to record as revenue for such fiscal year the amount of the user fee imposed under the provisions of section 151 of this act that is received by the Commissioner of Revenue Services not later than five business days after the last day of July immediately following the end of such fiscal year.

Sec. 154. (NEW) (*Effective July 1, 2011*) The Commissioner of Social Services, pursuant to section 17b-10 of the general statutes, may implement policies and procedures necessary to administer the provisions of this act, while in the process of adopting such policies and procedures in regulation form, provided the commissioner prints notice of intent to adopt regulations in the Connecticut Law Journal not later than twenty days after the date of implementation. Policies and procedures implemented pursuant to this section shall be valid until the time final regulations are adopted.

Sec. 155. (*Effective July 1, 2011*) The appropriations in section 1 of this act are supported by the GENERAL FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
TAXES		
Personal Income	\$8,550,600,000	\$8,909,000,000
Sales and Use	3,798,800,000	3,965,500,000

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Corporations	710,600,000	802,500,000
Public Service Corporations	268,700,000	275,200,000
Inheritance and Estate	158,000,000	162,100,000
Insurance Companies	248,400,000	248,400,000
Cigarettes	444,000,000	426,100,000
Real Estate Conveyance	90,300,000	98,400,000
Oil Companies	93,100,000	120,600,000
Electric Generation	72,000,000	72,000,000
Alcoholic Beverages	56,900,000	57,200,000
Admissions, Dues and Cabaret	39,600,000	44,200,000
Miscellaneous	514,200,000	521,200,000
TOTAL TAXES	15,045,200,000	15,702,400,000
Refunds of Taxes	-1,020,000,000	-1,063,700,000
R & D Credit Exchange	-9,000,000	-9,500,000
TAXES LESS REFUNDS	14,016,200,000	14,629,200,000
OTHER REVENUE		
Transfer Special Revenue	288,400,000	289,700,000
Indian Gaming Payments	375,500,000	387,200,000
Licenses, Permits and Fees	271,200,000	252,900,000
Sales of Commodities and Services	36,400,000	37,300,000
Rentals, Fines and Escheats	127,400,000	121,700,000
Investment Income	2,900,000	4,400,000
Miscellaneous	163,000,000	163,900,000
Refunds of Payments	-38,300,000	-22,600,000
TOTAL OTHER REVENUE	1,226,500,000	1,234,500,000
OTHER SOURCES		
Federal Grants	3,566,050,000	3,694,350,000
Transfer From Tobacco Settlement	96,100,000	93,100,000
Transfer to Other Funds	-185,300,000	-234,600,000
TOTAL OTHER SOURCES	3,476,850,000	3,552,850,000

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TOTAL GENERAL FUND REVENUE	18,719,550,000	19,416,550,000

Sec. 156. (Effective July 1, 2011) The appropriations in section 2 of this act are supported by the SPECIAL TRANSPORTATION FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
TAXES		
Motor Fuels	\$507,100,000	\$506,700,000
Oil Companies	226,900,000	199,400,000
Sales Tax DMV	70,600,000	71,900,000
TOTAL TAXES	804,600,000	778,000,000
Refunds of Taxes	-7,200,000	-7,400,000
TOTAL - TAXES LESS REFUNDS	797,400,000	770,600,000
OTHER SOURCES		
Motor Vehicle Receipts	237,600,000	242,600,000
Licenses, Permits, Fees	145,300,000	147,300,000
Interest Income	12,500,000	15,000,000
Federal Grants	13,100,000	13,100,000
Transfers from Other Funds	102,600,000	151,300,000
TOTAL - OTHER SOURCES	511,100,000	569,300,000
Refunds of Payments	-3,100,000	-3,200,000
NET TOTAL OTHER SOURCES	508,000,000	566,100,000
TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,305,400,000	1,336,700,000

Sec. 157. (Effective July 1, 2011) The appropriations in section 3 of this act are supported by the MASHANTUCKET PEQUOT AND MOHEGAN FUND revenue estimates as follows:

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	2011 - 2012	2012 - 2013
Transfers from General Fund	\$61,800,000	\$61,800,000
TOTAL MASHANTUCKET PEQUOT AND MOHEGAN FUND REVENUE	61,800,000	61,800,000

Sec. 158. (*Effective July 1, 2011*) The appropriations in section 4 of this act are supported by the SOLDIERS, SAILORS AND MARINES' FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
Transfers from the Trust Fund	\$3,100,000	\$3,100,000
TOTAL SOLDIERS, SAILORS AND MARINES' FUND REVENUE	3,100,000	3,100,000

Sec. 159. (*Effective July 1, 2011*) The appropriations in section 5 of this act are supported by the REGIONAL MARKET OPERATION FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
Rentals and Investment Income	\$925,000	\$925,000
Use of Fund Balance from Prior Years	45,000	15,000
TOTAL REGIONAL MARKET OPERATION FUND REVENUE	970,000	940,000

Sec. 160. (*Effective July 1, 2011*) The appropriations in section 6 of this act are supported by the BANKING FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
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Fees and Assessments	\$25,900,000	\$21,900,000
Use of Fund Balance from Prior Years	700,000	4,300,000
<b>TOTAL BANKING FUND REVENUE</b>	<b>26,600,000</b>	<b>26,200,000</b>

Sec. 161. (*Effective July 1, 2011*) The appropriations in section 7 of this act are supported by the INSURANCE FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
Fees and Assessments	\$26,700,000	\$26,200,000
<b>TOTAL INSURANCE FUND REVENUE</b>	<b>26,700,000</b>	<b>26,200,000</b>

Sec. 162. (*Effective July 1, 2011*) The appropriations in section 8 of this act are supported by the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
Fees and Assessments	\$26,300,000	\$25,900,000
<b>TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND REVENUE</b>	<b>26,300,000</b>	<b>25,900,000</b>

Sec. 163. (*Effective July 1, 2011*) The appropriations in section 9 of this act are supported by the WORKERS' COMPENSATION FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013

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Fees and Assessments	\$22,300,000	\$22,100,000
TOTAL WORKERS' COMPENSATION FUND REVENUE	22,300,000	22,100,000

Sec. 164. (*Effective July 1, 2011*) The appropriations in section 10 of this act are supported by the CRIMINAL INJURIES COMPENSATION FUND revenue estimates as follows:

	2011 - 2012	2012 - 2013
Restitutions	\$3,310,000	\$3,310,000
Use of Fund Balance from Prior Years	200,000	300,000
TOTAL CRIMINAL INJURIES COMPENSATION FUND REVENUE	3,510,000	3,610,000

Sec. 165. Sections 3-121a, 15-155, 15-155d, 15-155e and 16a-22l of the general statutes are repealed. (*Effective from passage*)

Sec. 166. Subdivisions (47), (48), (52), (95), (97) and (111) of section 12-412 and section 12-412b of the general statutes are repealed. (*Effective July 1, 2011, and applicable to sales occurring on or after said date*)

Approved May 4, 2011