

Proposed Amendment

To

Section 37 of Senate Bill 1007

Sec. 37. (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;
- (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; and
- (10) "Customer-side distributed resources has the same meaning as provided in subdivision (40) of subsection (a) of section 16-1 of the general statutes.

(b) (1) For each calendar quarter commencing on or after July 1, 2011, there is hereby imposed a tax on each person subject to tax, which tax shall be the product of two-tenths 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 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, reporting the 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 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, customer-side distributed generation resources or an alternative energy system.

(f) At the end 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 this section on electricity generated prior to the end of such 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 such fiscal year.