



General Assembly

February Session, 2012

Governor's Bill No. 5035

LCO No. 529

00529_____

Referred to Committee on Planning and Development

Introduced by:

REP. DONOVAN, 84th Dist.

REP. SHARKEY, 88th Dist.

SEN. WILLIAMS, 29th Dist.

SEN. LOONEY, 11th Dist.

AN ACT REDUCING MANDATES FOR MUNICIPALITIES.

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

1 Section 1. Section 1-217 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 (a) No public agency may disclose, under the Freedom of
4 Information Act, the residential address of any of the following
5 persons employed by such agency, provided the employee has
6 submitted a written request for nondisclosure to the department head
7 or human resources department of such public agency:

8 (1) A federal court judge, federal court magistrate, judge of the
9 Superior Court, Appellate Court or Supreme Court of the state, or
10 family support magistrate;

11 (2) A sworn member of a municipal police department, a sworn
12 member of the Division of State Police within the Department of

13 Emergency Services and Public Protection or a sworn law enforcement
14 officer within the Department of Energy and Environmental
15 Protection;

16 (3) An employee of the Department of Correction;

17 (4) An attorney-at-law who represents or has represented the state
18 in a criminal prosecution;

19 (5) An attorney-at-law who is or has been employed by the Division
20 of Public Defender Services or a social worker who is employed by the
21 Division of Public Defender Services;

22 (6) An inspector employed by the Division of Criminal Justice;

23 (7) A firefighter;

24 (8) An employee of the Department of Children and Families;

25 (9) A member or employee of the Board of Pardons and Paroles;

26 (10) An employee of the judicial branch;

27 (11) An employee of the Department of Mental Health and
28 Addiction Services who provides direct care to patients; or

29 (12) A member or employee of the Commission on Human Rights
30 and Opportunities.

31 (b) The business address of any person described in this section
32 shall be subject to disclosure under section 1-210. The provisions of this
33 section shall not apply to Department of Motor Vehicles records
34 described in section 14-10.

35 Sec. 2. Subsection (a) of section 12-64 of the general statutes is
36 repealed and the following is substituted in lieu thereof (*Effective from*
37 *passage*):

38 (a) All the following-mentioned property, not exempted, shall be set

39 in the list of the town where it is situated and, except as otherwise
40 provided by law, shall be liable to taxation at a uniform percentage of
41 its present true and actual valuation, not exceeding one hundred per
42 cent of such valuation, to be determined by the assessors: Dwelling
43 houses, garages, barns, sheds, stores, shops, mills, buildings used for
44 business, commercial, financial, manufacturing, mercantile and trading
45 purposes, ice houses, warehouses, silos, all other buildings and
46 structures, house lots, all other building lots and improvements
47 thereon and thereto, including improvements that are partially
48 completed or under construction, agricultural lands, shellfish lands, all
49 other lands and improvements thereon and thereto, quarries, mines,
50 ore beds, fisheries, property in fish pounds, machinery and easements
51 to use air space whether or not contiguous to the surface of the
52 ground. An easement to use air space shall be an interest in real estate
53 and may be assessed separately from the surface of the ground below
54 it. Any interest in real estate shall be set by the assessors in the list of
55 the person in whose name the title to such interest stands on the land
56 records. If the interest in real estate consists of an easement to use air
57 space, whether or not contiguous to the surface of the ground, which
58 easement is in the form of a lease for a period of not less than fifty
59 years, which lease is recorded in the land records of the town and
60 provides that the lessee shall pay all taxes, said interest shall be
61 deemed to be a separate parcel and shall be separately assessed in the
62 name of the lessee. If the interest in real estate consists of a lease of
63 land used for residential purposes which allows the lessee to remove
64 any or all of the structures, buildings or other improvements on said
65 land erected or owned by the lessee, which lease is recorded in the
66 land records of the town and provides that the lessee shall pay all taxes
67 with respect to such structures, buildings or other improvements, said
68 interest shall be deemed to be a separate parcel and said structures,
69 buildings or other improvements shall be separately assessed in the
70 name of the lessee, provided such separate assessment shall not alter
71 or limit in any way the enforcement of a lien on such real estate in
72 accordance with chapter 205, for taxes with respect to such real estate

73 including said land, structures, buildings or other improvements. For
74 purposes of determining the applicability of the provisions of this
75 section to any such interest in real estate, the term "lessee" shall mean
76 any person who is a lessee or sublessee under the terms of the lease
77 agreement in accordance with which such interest in real estate is
78 established.

79 Sec. 3. Section 12-202 of the general statutes is repealed and the
80 following is substituted in lieu thereof (*Effective July 1, 2012, and*
81 *applicable to calendar years commencing on or after January 1, 2014*):

82 (a) (1) Each domestic insurance company shall, annually, pay a tax
83 on the total net direct premiums received by such company during the
84 calendar year next preceding from policies written on property or risks
85 located or resident in this state. The rate of tax on all net direct
86 insurance premiums received on and after January 1, 1995, and prior to
87 January 1, 2014, shall be one and three-quarters per cent.

88 (2) The rate of tax on the total net direct health insurance premiums
89 received on or after January 1, 2014, and prior to January 1, 2015, shall
90 be one and three-quarters per cent, except that the rate of tax on the
91 total net direct health insurance premiums received on or after January
92 1, 2014, and prior to January 1, 2015, from any health insurance policy
93 when any municipality in this state appears in the policy as the named
94 insured and as such is responsible for the payment of the premiums
95 shown on said policy, shall be eighty-eight hundredths per cent.

96 (3) The rate of tax on the total net direct health insurance premiums
97 received on or after January 1, 2015, and prior to January 1, 2016, shall
98 be one and three-quarters per cent, except that the applicable tax rate
99 on all such net direct health insurance premiums received on or after
100 January 1, 2015, and prior to January 1, 2016, from any health
101 insurance policy when any municipality in this state appears in the
102 policy as the named insured and as such is responsible for the
103 payment of the premiums shown on said policy, shall be forty-four
104 hundredths per cent.

105 (4) The rate of tax on the total net direct health insurance premiums
106 received on or after January 1, 2016, shall be one and three-quarters per
107 cent, except that the rate of tax on the total net direct health insurance
108 premiums received on or after January 1, 2016, from any health
109 insurance policy when any municipality in this state appears in the
110 policy as the named insured and as such is responsible for the
111 payment of the premiums shown on said policy, shall be zero per cent.

112 (5) Any bill that includes the tax imposed pursuant to this section
113 that is sent by a domestic insurance company to a municipality in this
114 state for payment of premiums on a health insurance policy shall
115 separately list the rate of tax charged to such municipality.

116 (b) The franchise tax imposed under this section on premium
117 income for the privilege of doing business in the state is in addition to
118 the tax imposed under chapter 208.

119 (c) In the case of any local domestic insurance company the
120 admitted assets of which as of the end of an income year do not exceed
121 ninety-five million dollars, eighty per cent of the tax paid by such
122 company under chapter 208 during such income year reduced by any
123 refunds of taxes paid by such company and granted under said
124 chapter within such income year and eighty per cent of the assessment
125 paid by such company under section 38a-48 during such income year
126 shall be allowed as a credit in the determination of the tax under this
127 chapter payable with respect to total net direct premiums received
128 during such income year, provided that these two credits shall not
129 reduce the tax under this chapter to less than zero, and provided
130 further in the case of a local domestic insurance company which is a
131 member of an insurance holding company system, as defined in
132 section 38a-129, these credits shall apply if the total admitted assets of
133 the local domestic insurance company and its affiliates, as defined in
134 said section, do not exceed two hundred fifty million dollars or, in the
135 alternative, in the case of a local domestic insurance company which is
136 a member of an insurance holding company system, as defined in

137 section 38a-129, these credits shall apply only if total direct written
138 premiums are derived from policies issued or delivered in
139 Connecticut, on risk located in Connecticut and, as of the end of the
140 income year the company and its affiliates have admitted assets minus
141 unpaid losses and loss adjustment expenses that are also discounted
142 for federal and state tax purposes and which for said local domestic
143 insurance company and its affiliates, as defined in said section do not
144 exceed two hundred fifty million dollars.

145 Sec. 4. Section 12-202a of the 2012 supplement to the general statutes
146 is repealed and the following is substituted in lieu thereof (*Effective July*
147 *1, 2012, and applicable to calendar years commencing on or after January 1,*
148 *2014*):

149 (a) Each health care center, as defined in section 38a-175, that is
150 governed by sections 38a-175 to 38a-192, inclusive, shall pay a tax to
151 the Commissioner of Revenue Services for the calendar year
152 commencing on January 1, 1995, and [annually thereafter] prior to
153 January 1, 2014, at the rate of one and three-quarters per cent of the
154 total net direct subscriber charges received by such health care center
155 during each such calendar year on any new or renewal contract or
156 policy approved by the Insurance Commissioner under section 38a-
157 183. Such payment shall be in addition to any other payment required
158 under section 38a-48. The rate of tax on all total net direct subscriber
159 charges received on or after January 1, 2014, shall be the rate of tax as
160 described in subsection (b) of this section.

161 (b) Except for a new or renewal contract or policy entered into on or
162 after July 1, 2005, to provide health care coverage to retired members
163 and their dependents under a plan procured pursuant to section 5-259
164 that is exempt from this tax pursuant to subsection (c) of this section:

165 (1) The rate of tax on the total net subscriber charges received on or
166 after January 1, 2014, and prior to January 1, 2015, shall be one and
167 three-quarters per cent, except that the rate of tax on the total net
168 subscriber charges received on or after January 1, 2014, and prior to

169 January 1, 2015, from any new or renewal contract or policy approved
170 by the Insurance Commissioner under section 38a-183, when any
171 municipality in this state appears in the contract or policy as the
172 named insured and as such is responsible for the payment of the
173 premiums shown on said contract or policy, shall be eighty-eight-
174 hundredths per cent.

175 (2) The rate of tax on the total net subscriber charges received on or
176 after January 1, 2015, and prior to January 1, 2016, shall be one and
177 three-quarters per cent, except that the rate of tax on the total net
178 subscriber charges received on or after January 1, 2015, and prior to
179 January 1, 2016, from any new or renewal contract or policy approved
180 by the Insurance Commissioner under section 38a-183, when any
181 municipality in this state appears in the contract or policy as the
182 named insured and as such is responsible for the payment of the
183 premiums shown on said contract or policy, shall be forty-four-
184 hundredths per cent.

185 (3) The rate of tax on the total net subscriber charges received on or
186 after January 1, 2016, shall be one and three-quarters per cent, except
187 that the rate of tax on the total net subscriber charges received on or
188 after January 1, 2016, from any new or renewal contract or policy
189 approved by the Insurance Commissioner under section 38a-183, when
190 any municipality in this state appears in the contract or policy as the
191 named insured and as such is responsible for the payment of the
192 premiums shown on said contract or policy shall be zero per cent.

193 (4) Any bill that includes the tax imposed pursuant to this section
194 that is sent by a health care center to a municipality in this state for
195 payment of premiums shown on a new or renewal contract or policy
196 approved by the Insurance Commissioner under section 38a-183, shall
197 separately list the rate of tax charged to such municipality.

198 [(b)] (c) Notwithstanding the provisions of subsection (a) of this
199 section, the tax shall not apply to:

200 (1) Any new or renewal contract or policy entered into with the state
201 on or after July 1, 1997, to provide health care coverage to state
202 employees, retirees and their dependents;

203 (2) Any subscriber charges received from the federal government to
204 provide coverage for Medicare patients;

205 (3) Any subscriber charges received under a contract or policy
206 entered into with the state to provide health care coverage to Medicaid
207 recipients which charges are attributable to a period on or after
208 January 1, 1998;

209 (4) Any new or renewal contract or policy entered into with the state
210 on or after April 1, 1998, to provide health care coverage to eligible
211 beneficiaries under the HUSKY Plan, Part A, HUSKY Plan, Part B, or
212 HUSKY Plus programs, each as defined in section 17b-290;

213 (5) Any new or renewal contract or policy entered into with the state
214 on or after February 1, 2000, to provide health care coverage to retired
215 teachers, spouses or surviving spouses covered by plans offered by the
216 state teachers' retirement system;

217 (6) Any new or renewal contract or policy entered into on or after
218 July 1, 2001, to provide health care coverage to employees of a
219 municipality and their dependents under a plan procured pursuant to
220 section 5-259;

221 (7) Any new or renewal contract or policy entered into on or after
222 July 1, 2001, to provide health care coverage to employees of nonprofit
223 organizations and their dependents under a plan procured pursuant to
224 section 5-259;

225 (8) Any new or renewal contract or policy entered into on or after
226 July 1, 2003, to provide health care coverage to individuals eligible for
227 a health coverage tax credit and their dependents under a plan
228 procured pursuant to section 5-259;

229 (9) Any new or renewal contract or policy entered into on or after
230 July 1, 2005, to provide health care coverage to employees of
231 community action agencies and their dependents under a plan
232 procured pursuant to section 5-259; or

233 (10) Any new or renewal contract or policy entered into on or after
234 July 1, 2005, to provide health care coverage to retired members and
235 their dependents under a plan procured pursuant to section 5-259.

236 [(c)] (d) The provisions of this chapter pertaining to the filing of
237 returns, declarations, installment payments, assessments and collection
238 of taxes, penalties, administrative hearings and appeals imposed on
239 domestic insurance companies shall apply with respect to the charge
240 imposed under this section.

241 Sec. 5. Subsection (b) of section 12-210 of the general statutes is
242 repealed and the following is substituted in lieu thereof (*Effective July*
243 *1, 2012, and applicable to calendar years commencing on or after January 1,*
244 *2014*):

245 (b) (1) Each insurance company incorporated by or organized under
246 the laws of any other state or foreign government and doing business
247 in this state shall, annually, [on and after January 1, 1995,] pay to said
248 Commissioner of Revenue Services, in addition to any other taxes
249 imposed on such company or its agents, a tax of one and three-
250 quarters per cent of all net direct premiums received by such company
251 in the calendar year next preceding from policies written on property
252 or risks located or resident in this state, excluding premiums for ocean
253 marine insurance, and, upon ceasing to transact new business in this
254 state, shall continue to pay a tax upon the renewal premiums derived
255 from its business remaining in force in this state at the rate which was
256 applicable when such company ceased to transact new business in this
257 state. The rate of tax on all such net direct premiums, excluding
258 premiums for ocean marine insurance, received on and after January 1,
259 1995, and prior to January 1, 2014, shall be one and three-quarters per
260 cent.

261 (2) The rate of tax on all such net direct premiums, excluding
262 premiums for ocean marine insurance, received on or after January 1,
263 2014, and prior to January 1, 2015, shall be one and three-quarters per
264 cent, except that the rate of tax on all such net direct premiums
265 received on or after January 1, 2014, and prior to January 1, 2015, from
266 any health insurance policy when any municipality in this state
267 appears in the policy as the named insured and as such is responsible
268 for the payment of the premiums shown on said policy, shall be
269 eighty-eight hundredths per cent.

270 (3) The rate of tax on all such net direct premiums, excluding
271 premiums for ocean marine insurance, received on or after January 1,
272 2015, and prior to January 1, 2016, shall be one and three-quarters per
273 cent, except that the rate of tax on all such net direct premiums
274 received on or after January 1, 2015, and prior to January 1, 2016, from
275 any health insurance policy when any municipality in this state
276 appears in the policy as the named insured and as such is responsible
277 for the payment of the premiums shown on said policy, shall be forty-
278 four hundredths per cent.

279 (4) The rate of tax on all such net direct premiums, excluding
280 premiums for ocean marine insurance, received on or after January 1,
281 2016, shall be one and three-quarters per cent, except that the rate of
282 tax on all such net direct premiums received on or after January 1,
283 2016, from any health insurance policy when any municipality in this
284 state appears in the policy as the named insured and as such is
285 responsible for the payment of the premiums shown on said policy,
286 shall be zero per cent.

287 Sec. 6. Subsection (c) of section 47a-42 of the general statutes is
288 repealed and the following is substituted in lieu thereof (*Effective*
289 *October 1, 2012*):

290 (c) Whenever the possessions and personal effects of a defendant
291 are removed by a state marshal under this section, such possessions
292 and effects shall be delivered by such marshal to the designated place

293 of storage. Such removal, delivery and storage shall be at the expense
294 of the defendant. If such possessions and effects are not reclaimed by
295 the defendant and the expense of such storage is not paid to the chief
296 executive officer within fifteen days after such eviction, the chief
297 executive officer shall sell the same at public auction, [after using]
298 provided the defendant may, prior to the expiration of the fifteen-day
299 period, request an additional fifteen days to reclaim such possessions
300 and effects and pay the expense of such storage. The chief executive
301 officer shall use reasonable efforts to locate and notify the defendant of
302 such sale and [after posting] shall post notice of such sale for one week
303 on the public signpost nearest to the place where the eviction was
304 made, if any, or at some exterior place near the office of the town clerk.
305 The chief executive officer shall deliver to the defendant the net
306 proceeds of such sale, if any, after deducting a reasonable charge for
307 storage of such possessions and effects. If the defendant does not
308 demand the net proceeds within thirty days after such sale, the chief
309 executive officer shall turn over the net proceeds of the sale to the town
310 treasury. If the proceeds of the sale are insufficient to cover the
311 expense of storage of the defendant's possessions and effects, the chief
312 executive officer may charge and collect from the plaintiff the
313 difference between the sale proceeds and the expense of such storage.

314 Sec. 7. Subsection (c) of section 49-22 of the general statutes is
315 repealed and the following is substituted in lieu thereof (*Effective*
316 *October 1, 2012*):

317 (c) Whenever a mortgage or lien upon land has been foreclosed and
318 execution of ejection issued, and the possessions and personal effects
319 of the person in possession thereof are removed by a state marshal
320 under this section, such possessions and effects shall be delivered by
321 such marshal to the designated place of storage. Such removal,
322 delivery and storage shall be at the expense of such person. If the
323 possessions and effects are not reclaimed by such person and the
324 expense of the storage is not paid to the chief executive officer within
325 fifteen days after such ejection, the chief executive officer shall sell

326 the same at public auction, [after using] provided such person may,
327 prior to the expiration of the fifteen-day period, request an additional
328 fifteen days to reclaim such possessions and effects and pay the
329 expense of such storage. The chief executive officer shall use
330 reasonable efforts to locate and notify such person of the sale and after
331 posting notice of the sale for one week on the public signpost nearest
332 to the place where the ejectment was made, if any, or at some exterior
333 place near the office of the town clerk. The chief executive officer shall
334 deliver to such person the net proceeds of the sale, if any, after
335 deducting a reasonable charge for storage of such possessions and
336 effects. If such person does not demand the net proceeds within thirty
337 days after the sale, the chief executive officer shall turn over the net
338 proceeds of the sale to the town treasury. If the proceeds of the sale are
339 insufficient to cover the expense of storage of such person's
340 possessions and effects, the chief executive officer may charge and
341 collect from the plaintiff in possession of the land the difference
342 between the sale proceeds and the expense of such storage.

343 Sec. 8. Subdivision (1) of subsection (a) of section 31-222 of the
344 general statutes is repealed and the following is substituted in lieu
345 thereof (*Effective July 1, 2012*):

346 (a) (1) "Employment", subject to the other provisions of this
347 subsection, means:

348 (A) Any service, including service in interstate commerce, and
349 service outside the United States, performed under any express or
350 implied contract of hire creating the relationship of employer and
351 employee;

352 (B) Any service performed prior to January 1, 1978, which was
353 employment as defined in this subsection prior to such date and,
354 subject to the other provisions of this subsection, service performed
355 after December 31, 1977, including service in interstate commerce, by
356 any of the following: (i) Any officer of a corporation; (ii) any individual
357 who, under either common law rules applicable in determining the

358 employer-employee relationship or under the provisions of this
359 subsection, has the status of an employee. Service performed by an
360 individual shall be deemed to be employment subject to this chapter
361 irrespective of whether the common law relationship of master and
362 servant exists, unless and until it is shown to the satisfaction of the
363 administrator that (I) such individual has been and will continue to be
364 free from control and direction in connection with the performance of
365 such service, both under his contract for the performance of service
366 and in fact; and (II) such service is performed either outside the usual
367 course of the business for which the service is performed or is
368 performed outside of all the places of business of the enterprise for
369 which the service is performed; and (III) such individual is customarily
370 engaged in an independently established trade, occupation, profession
371 or business of the same nature as that involved in the service
372 performed; (iii) any individual other than an individual who is an
373 employee under clause (i) or (ii) who performs services for
374 remuneration for any person (I) as an agent-driver or commission
375 driver engaged in distributing meat products, vegetable products, fruit
376 products, bakery products, beverages, other than milk, or laundry or
377 dry-cleaning services, for his principal; (II) as a traveling or city
378 salesman, other than as an agent-driver or commission-driver,
379 engaged upon a full-time basis in the solicitation on behalf of, and the
380 transmission to, his principal, except for sideline sales activities on
381 behalf of some other person, of orders from wholesalers, retailers,
382 contractors, or operators of hotels, restaurants or other similar
383 establishments for merchandise for resale or supplies for use in their
384 business operations; provided, for purposes of subparagraph (B) (iii),
385 the term "employment" shall include services described in clause (I)
386 and (II) above performed after December 31, 1971, if 1. the contract of
387 service contemplates that substantially all of the services are to be
388 performed personally by such individual; 2. the individual does not
389 have a substantial investment in facilities used in connection with the
390 performance of the services, other than in facilities for transportation;
391 and 3. the services are not in the nature of a single transaction that is

392 not part of a continuing relationship with the person for whom the
393 services are performed;

394 (C) (i) Service performed after December 31, 1971, by an individual
395 in the employ of this state or any of its instrumentalities or in the
396 employ of this state and one or more other states or their
397 instrumentalities for a hospital or institution of higher education
398 located in this state, provided that such service is excluded from
399 "employment" as defined in the Federal Unemployment Tax Act solely
400 by reason of Section 3306(c)(7) of that act and is not excluded from
401 "employment" under subparagraph (E) of this subdivision;

402 (ii) Service performed after December 31, 1977, in the employ of this
403 state or any political subdivision or any instrumentality thereof which
404 is wholly owned by this state and one or more other states or political
405 subdivisions, or any service performed in the employ of any
406 instrumentality of this state or of any political subdivision thereof, and
407 one or more other states or political subdivisions, provided that such
408 service is excluded from "employment" as defined in the Federal
409 Unemployment Tax Act by Section 3306(c)(7) of that act and is not
410 excluded from "employment" under subparagraph (E) of this
411 subdivision; and

412 (iii) Service performed after December 20, 2000, in the employ of an
413 Indian tribe, as defined in Section 3306(u) of the Federal
414 Unemployment Tax Act (FUTA), provided such service is excluded
415 from "employment", as defined in the Federal Unemployment Tax Act
416 by Section 3306(c)(7) of that act, and is not excluded from
417 "employment" under subparagraph (E) of this subdivision;

418 (D) Service performed after December 31, 1971, by an individual in
419 the employ of a religious, charitable, educational or other organization
420 but only if the following conditions are met: (i) The service is excluded
421 from "employment" as defined in the Federal Unemployment Tax Act
422 solely by reason of Section 3306(c)(8) of that act; and (ii) the
423 organization had one or more employees in employment for some

424 portion of a day in each of thirteen different weeks, whether or not
425 such weeks were consecutive, within either the current or preceding
426 calendar year, or during any thirteen weeks in any calendar year after
427 1970, regardless of whether they were employed at the same moment
428 of time;

429 (E) For the purposes of subparagraphs (C) and (D) the term
430 "employment" does not apply to service performed (i) in the employ of
431 (I) a church or convention or association of churches, or (II) an
432 organization which is operated primarily for religious purposes and
433 which is operated, supervised, controlled or principally supported by a
434 church or convention or association of churches; or (ii) by a duly
435 ordained, commissioned or licensed minister of a church in the
436 exercise of his or her ministry or by a member of a religious order in
437 the exercise of duties required by such order; or (iii) prior to January 1,
438 1978, in the employ of a school which is not an institution of higher
439 education; after December 31, 1977, in the employ of a governmental
440 entity referred to in subparagraph (C) of this subdivision if such
441 service is performed by an individual in the exercise of duties (I) as an
442 elected official; (II) as a member of a legislative body, or a member of
443 the judiciary, of a state or political subdivision, or of an Indian tribe;
444 (III) as a member of the state national guard or air national guard; (IV)
445 as an employee serving on a temporary basis in case of fire, storm,
446 snow, earthquake, flood, or similar emergency; (V) in the employ of a
447 political subdivision of the state in a part-time, temporary or seasonal
448 position where the total number of hours of service performed is not
449 more than six hundred hours in a single calendar or other accrual year;
450 (VI) in a position which, under or pursuant to the laws of this state or
451 tribal law, is designated as (i) a major nontenured policy-making or
452 advisory position, or (ii) a policy-making position the performance of
453 the duties of which ordinarily does not require more than eight hours
454 per week; or (iii) in a facility conducted for the purpose of carrying out
455 a program of rehabilitation for individuals whose earning capacity is
456 impaired by age or physical or mental deficiency or injury or
457 providing remunerative work for individuals who because of their

458 impaired physical or mental capacity cannot be readily absorbed in the
459 competitive labor market by an individual receiving such
460 rehabilitation or remunerative work; or (iv) as part of an
461 unemployment work-relief or work-training program assisted or
462 financed in whole or in part by any federal agency or an agency of a
463 state or political subdivision thereof or of an Indian tribe, by an
464 individual receiving such work relief or work training; or (v) prior to
465 January 1, 1978, for a hospital in a state prison or other state
466 correctional institution by an inmate of the prison or correctional
467 institution and after December 31, 1977, by an inmate of a custodial or
468 penal institution. For the purposes of this subdivision, "part-time"
469 means less than twenty hours per week;

470 (F) The term "employment" shall include the service of an individual
471 who is a citizen of the United States, performed outside the United
472 States after December 31, 1971, except in Canada after December 31,
473 1971, and the Virgin Islands after December 31, 1971, and until the day
474 after the day on which the Secretary of Labor accepts an
475 unemployment insurance law submitted by the Virgin Islands, in the
476 employ of an American employer, other than service which is deemed
477 "employment" under the provisions of subdivisions (2) or (3) of this
478 subsection or the parallel provisions of another state's law, if: (i) The
479 employer's principal place of business in the United States is located in
480 this state; or (ii) the employer has no place of business in the United
481 States, but (I) the employer is an individual who is a resident of this
482 state; or (II) the employer is a corporation which is organized under
483 the laws of this state; or (III) the employer is a partnership or a trust
484 and the number of the partners or trustees who are residents of this
485 state is greater than the number who are residents of any one other
486 state; or (iii) none of the criteria of clauses (i) and (ii) of this
487 subparagraph is met but the employer has elected coverage in this
488 state or, the employer having failed to elect coverage in any state, the
489 individual has filed a claim for benefits, based on such service, under
490 the law of this state. (iv) An "American employer", for purposes of this
491 subparagraph, means a person who is (I) an individual who is a

492 resident of the United States; or (II) a partnership, if two-thirds or more
493 of the partners are residents of the United States; or (III) a trust, if all of
494 the trustees are residents of the United States; or (IV) a corporation
495 organized under the laws of the United States or of any state; (v) for
496 purposes of this paragraph "United States" includes the states, the
497 District of Columbia and Puerto Rico and the Virgin Islands on the day
498 after the day on which the Secretary of Labor accepts an
499 unemployment insurance law submitted by the Virgin Islands;

500 (G) Notwithstanding subdivision (2) of this subsection, all service
501 performed after December 31, 1971, by an officer or member of the
502 crew of an American vessel on or in connection with such vessel, if the
503 operating office, from which the operations of such vessel operating on
504 navigable waters within, or within and without, the United States are
505 ordinarily and regularly supervised, managed, directed and controlled
506 is within this state;

507 (H) Service performed after December 31, 1977, by an individual in
508 agricultural labor as defined in subparagraph (1)(H)(vi) of this
509 subsection when: (i) Such service is performed for a person who (I)
510 during any calendar quarter in either the current or the preceding
511 calendar year paid remuneration in cash of twenty thousand dollars or
512 more to individuals employed in agricultural labor not taking into
513 account service in agricultural labor performed before January 1, 1980,
514 by an alien referred to in subdivision (ii) of this subparagraph, or (II)
515 for some portion of a day in each of twenty different calendar weeks,
516 whether or not such weeks were consecutive, in either the current or
517 the preceding calendar year, employed in agricultural labor not taking
518 into account service in agricultural labor performed before January 1,
519 1980, by an alien referred to in subdivision (ii) of this subparagraph,
520 ten or more individuals, regardless of whether they were employed at
521 the same moment of time; (ii) such service is not performed in
522 agricultural labor if performed before January 1, 1980, by an individual
523 who is an alien admitted to the United States to perform service in
524 agricultural labor pursuant to Sections 214(c) and 101(a)(15)(H) of the

525 Immigration and Nationality Act; (iii) for the purposes of this
526 subsection any individual who is a member of a crew furnished by a
527 crew leader to perform service in agricultural labor for any other
528 person shall be treated as an employee of such crew leader (I) if such
529 crew leader holds a valid certificate of registration under the Farm
530 Labor Contractor Registration Act of 1963; or substantially all the
531 members of such crew operate or maintain tractors, mechanized
532 harvesting or crop-dusting equipment, or any other mechanized
533 equipment, which is provided by such crew leader; and (II) if such
534 individual is not an employee of such other person within the meaning
535 of subparagraph (B) of subsection (a)(1); (iv) for the purposes of this
536 subparagraph (H), in the case of any individual who is furnished by a
537 crew leader to perform service in agricultural labor for any other
538 person and who is not treated as an employee of such crew leader
539 under subdivision (iii), (I) such other person and not the crew leader
540 shall be treated as the employer of such individual; and (II) such other
541 person shall be treated as having paid cash remuneration to such
542 individual in an amount equal to the amount of cash remuneration
543 paid to such individual by the crew leader either on his own behalf or
544 on behalf of such other person for the service in agricultural labor
545 performed for such other person; (v) for the purposes of this
546 subparagraph (H), the term "crew leader" means an individual who (I)
547 furnishes individuals to perform services in agricultural labor for any
548 other person, (II) pays either on his own behalf or on behalf of such
549 other person the individuals so furnished by him for the service in
550 agricultural labor performed by them, and (III) has not entered into a
551 written agreement with such other person under which such
552 individual is designated as an employee of such other person; (vi) for
553 purposes of this chapter, the term "agricultural labor" means any
554 service performed prior to January 1, 1978, which was agricultural
555 labor prior to such date, and remunerated service performed after
556 December 31, 1977: (I) On a farm, in the employ of any person, in
557 connection with cultivating the soil, or in connection with raising or
558 harvesting any agricultural or horticultural commodity, including the

559 raising, shearing, feeding, caring for, training and management of
560 livestock, bees, poultry and fur-bearing animals and wildlife; (II) in the
561 employ of the owner or tenant or other operator of a farm, in
562 connection with the operation, management, conservation,
563 improvement or maintenance of such farm and its tools and
564 equipment, or in salvaging timber or clearing land of brush and other
565 debris left by a hurricane, if the major part of such service is performed
566 on a farm; (III) in connection with the production or harvesting of a
567 commodity defined as an agricultural commodity in Section 15(g) of
568 the Agricultural Marketing Act, as amended (46 Stat. 1550, S. 3; 12 USC
569 1141j) or in connection with the ginning of cotton, or in connection
570 with the operation or maintenance of ditches, canals, reservoirs or
571 waterways, not owned or operated for profit, used exclusively for
572 supplying and storing water for farming purposes; (IV) (1) in the
573 employ of the operator of a farm in handling, planting, drying,
574 packing, packaging, processing, freezing, grading, storing or
575 delivering to storage or to market or to a carrier for transportation to
576 market, in its unmanufactured state, any agricultural or horticultural
577 commodity; but only if such operator produced more than one-half of
578 the commodity with respect to which such service is performed; (2) in
579 the employ of a group of operators of farms, or a cooperative
580 organization of which such operators are members, in the performance
581 of service described in subclause (1), but only if such operators
582 produced more than one-half of the commodity with respect to which
583 such service is performed; (3) the provisions of subclauses (1) and (2)
584 shall not be deemed to be applicable with respect to service performed
585 in connection with commercial canning or commercial freezing or in
586 connection with any agricultural or horticultural commodity after its
587 delivery to a terminal market for distribution for consumption; or (V)
588 on a farm operated for profit if such service is not in the course of the
589 employer's trade or business. As used in this subdivision, the term
590 "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and
591 truck farms, plantations, ranches, nurseries, ranges, greenhouses or
592 other similar structures used primarily for the raising of agricultural or

593 horticultural commodities, and orchards;

594 (I) Notwithstanding any other provisions of this subsection, service
 595 with respect to which a tax is required to be paid under any federal
 596 law imposing a tax against which credit may be taken for contributions
 597 required to be paid into a state unemployment fund or which as a
 598 condition for full tax credit against the tax imposed by the Federal
 599 Unemployment Tax Act is required to be covered under this chapter;

600 (J) After December 31, 1977, the term "employment" shall include
 601 domestic service in a private home, local college club or local chapter
 602 of a college fraternity or sorority performed for a person who, after
 603 December 31, 1977, paid cash remuneration to individuals employed in
 604 such domestic service equal to one thousand dollars or more in any
 605 calendar quarter in the current or preceding calendar year. For
 606 purposes of this subparagraph, "domestic service" includes all service
 607 for a person in the operation and maintenance of a private household,
 608 local college club or local chapter of a college fraternity or sorority as
 609 distinguished from service as an employee in the pursuit of an
 610 employer's trade, occupation, profession, enterprise or vocation.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	1-217
Sec. 2	<i>from passage</i>	12-64(a)
Sec. 3	<i>July 1, 2012, and applicable to calendar years commencing on or after January 1, 2014</i>	12-202
Sec. 4	<i>July 1, 2012, and applicable to calendar years commencing on or after January 1, 2014</i>	12-202a
Sec. 5	<i>July 1, 2012, and applicable to calendar years commencing on or after January 1, 2014</i>	12-210(b)

Sec. 6	October 1, 2012	47a-42(c)
Sec. 7	October 1, 2012	49-22(c)
Sec. 8	July 1, 2012	31-222(a)(1)

Statement of Purpose:

To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]