



Senate

General Assembly

File No. 111

January Session, 2013

Substitute Senate Bill No. 886

Senate, March 25, 2013

The Committee on Aging reported through SEN. AYALA, A. of the 23rd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING AGING IN PLACE.

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

1 Section 1. Section 17b-105d of the general statutes is repealed and
2 the following is substituted in lieu thereof (*Effective July 1, 2013*):

3 (a) The Department of Social Services, in conjunction with the
4 member agencies of the Child Poverty and Prevention Council, may
5 work with local governments, institutions of higher education,
6 community action agencies and other entities to continue and expand
7 efforts, within available appropriations, to enroll eligible individuals in
8 the supplemental nutrition assistance program and to enroll eligible
9 supplemental nutrition assistance participants in education,
10 employment and training activities.

11 (b) The Commissioner of Social Services shall establish a system of
12 coordinated outreach to increase awareness and utilization of the
13 supplemental nutrition assistance program by eligible individuals,
14 including, but not limited to, recipients of home-delivered and

15 congregate meals and recipients of public assistance. Such outreach
16 shall take place at sites including, but not limited to: (1) Community
17 centers, (2) libraries, and (3) congregate meal sites. Such outreach shall
18 include prescreening for eligibility and assisting potential recipients to
19 complete applications for supplemental nutrition assistance available
20 at such sites.

21 Sec. 2. Section 13b-38bb of the general statutes is repealed and the
22 following is substituted in lieu thereof (*Effective July 1, 2013*):

23 (a) The Commissioner of Transportation shall establish a state
24 matching grant program, in accordance with the provisions of this
25 section, which shall be available to any municipality upon application
26 of such municipality. Such grants shall be expended by such
27 municipalities for elderly and disabled demand responsive
28 transportation programs that shall be available to persons age sixty or
29 older.

30 (b) Not later than thirty days after the commissioner determines an
31 allocation amount, the commissioner shall notify municipalities of the
32 availability of such amount.

33 (c) Municipalities shall apply to the state through a designated
34 regional planning organization or transit district for funding
35 allocations. The regional planning organization or transit district and
36 municipalities interested in applying for the funds shall collaborate on
37 service design to determine how to use the funding most effectively in
38 that municipality and its surrounding region. The commissioner shall
39 have the authority to approve or disapprove the method for delivery
40 of service.

41 (d) The maximum amount allocated to a municipality shall be
42 determined by the commissioner in accordance with the following
43 formula: Fifty per cent of such funds shall be apportioned on the basis
44 of the share of the population of persons age sixty or older in the
45 municipality relative to the state's total population of persons age sixty
46 or older, as defined in the most recent federal decennial census or in

47 estimates provided in the five-year interim by the Office of Policy and
48 Management. Fifty per cent of such funds shall be apportioned on the
49 basis of a municipality's square mileage relative to the state's total
50 square mileage.

51 (e) Each municipality applying for such grant funds shall provide a
52 fifty per cent match to such funds. If a municipality chooses not to
53 apply for such funds, its portion shall revert to the Special
54 Transportation Fund to expand existing state matching grant programs
55 pursuant to subsection (f) of this section.

56 (f) Not later than thirty days after state matching grant funds are
57 awarded in any fiscal year pursuant to this section, the Commissioner
58 of Transportation shall notify municipalities which received such state
59 matching grant funds of any additional funding remaining in the state
60 matching grant program and invite applications for additional funding
61 to expand existing programs. The commissioner shall give preference
62 in the allocation of additional funds to two or more municipalities
63 which present a regional approach to expanding demand responsive
64 transportation options. Such options shall include, but not be limited
65 to: (1) Creating or expanding designated transportation regions and
66 service within such regions, (2) creating and maintaining an automated
67 database of transportation service schedules and making the database
68 available to persons from designated transportation regions, and (3)
69 allocating municipal staff resources to coordinate regional public and
70 private demand responsive transportation options, including the use
71 of volunteer drivers.

72 [(f)] (g) A municipality, receiving a grant provided pursuant to this
73 section, shall annually submit to the Commissioner of Transportation,
74 on forms provided by said commissioner, the following data on such
75 transportation programs: (1) The number of unduplicated riders; (2)
76 the number of one-way trips; (3) the number of miles traveled; (4) the
77 number of trip denials; (5) the number of hours vehicles are in use
78 annually; (6) all federal, state, municipal and other revenues received
79 and expenditures incurred in the provision of dial-a-ride services; and

80 (7) any other information determined to be necessary by the
81 commissioner.

82 [(g)] (h) A municipality receiving a grant pursuant to this section
83 shall annually submit to the Commissioner of Transportation a
84 certification that any state grant shall be in addition to current
85 municipality levels of spending on such programs.

86 [(h)] (i) Any funds shall only be expended for [grants] the state
87 matching grant program established pursuant to subsection (a) of this
88 section and administrative costs and shall not be expended for any
89 other purpose.

90 Sec. 3. Subdivision (20) of subsection (a) of section 12-701 of the
91 general statutes is repealed and the following is substituted in lieu
92 thereof (*Effective from passage and applicable to taxable years commencing*
93 *on or after January 1, 2013*):

94 (20) "Connecticut adjusted gross income" means adjusted gross
95 income, with the following modifications:

96 (A) There shall be added thereto (i) to the extent not properly
97 includable in gross income for federal income tax purposes, any
98 interest income from obligations issued by or on behalf of any state,
99 political subdivision thereof, or public instrumentality, state or local
100 authority, district or similar public entity, exclusive of such income
101 from obligations issued by or on behalf of the state of Connecticut, any
102 political subdivision thereof, or public instrumentality, state or local
103 authority, district or similar public entity created under the laws of the
104 state of Connecticut and exclusive of any such income with respect to
105 which taxation by any state is prohibited by federal law, (ii) any
106 exempt-interest dividends, as defined in Section 852(b)(5) of the
107 Internal Revenue Code, exclusive of such exempt-interest dividends
108 derived from obligations issued by or on behalf of the state of
109 Connecticut, any political subdivision thereof, or public
110 instrumentality, state or local authority, district or similar public entity
111 created under the laws of the state of Connecticut and exclusive of

112 such exempt-interest dividends derived from obligations, the income
113 with respect to which taxation by any state is prohibited by federal
114 law, (iii) any interest or dividend income on obligations or securities of
115 any authority, commission or instrumentality of the United States
116 which federal law exempts from federal income tax but does not
117 exempt from state income taxes, (iv) to the extent included in gross
118 income for federal income tax purposes for the taxable year, the total
119 taxable amount of a lump sum distribution for the taxable year
120 deductible from such gross income in calculating federal adjusted
121 gross income, (v) to the extent properly includable in determining the
122 net gain or loss from the sale or other disposition of capital assets for
123 federal income tax purposes, any loss from the sale or exchange of
124 obligations issued by or on behalf of the state of Connecticut, any
125 political subdivision thereof, or public instrumentality, state or local
126 authority, district or similar public entity created under the laws of the
127 state of Connecticut, in the income year such loss was recognized, (vi)
128 to the extent deductible in determining federal adjusted gross income,
129 any income taxes imposed by this state, (vii) to the extent deductible in
130 determining federal adjusted gross income, any interest on
131 indebtedness incurred or continued to purchase or carry obligations or
132 securities the interest on which is exempt from tax under this chapter,
133 (viii) expenses paid or incurred during the taxable year for the
134 production or collection of income which is exempt from taxation
135 under this chapter or the management, conservation or maintenance of
136 property held for the production of such income, and the amortizable
137 bond premium for the taxable year on any bond the interest on which
138 is exempt from tax under this chapter to the extent that such expenses
139 and premiums are deductible in determining federal adjusted gross
140 income, (ix) for property placed in service after September 10, 2001, but
141 prior to September 11, 2004, in taxable years ending after September
142 10, 2001, any additional allowance for depreciation under subsection
143 (k) of Section 168 of the Internal Revenue Code, as provided by Section
144 101 of the Job Creation and Worker Assistance Act of 2002, to the
145 extent deductible in determining federal adjusted gross income, (x) to
146 the extent deductible in determining federal adjusted gross income, the

147 deduction allowable as qualified domestic production activities
148 income, pursuant to Section 199 of the Internal Revenue Code, (xi) to
149 the extent not properly includable in gross income for federal income
150 tax purposes for the taxable year, any income from the discharge of
151 indebtedness, in taxable years ending after December 31, 2008, in
152 connection with any reacquisition, after December 31, 2008, and before
153 January 1, 2011, of an applicable debt instrument or instruments, as
154 those terms are defined in Section 108 of the Internal Revenue Code, as
155 amended by Section 1231 of the American Recovery and Reinvestment
156 Act of 2009, the inclusion of which income in federal gross income for
157 the taxable year is deferred, as provided by said Section 1231; (xii) to
158 the extent not properly includable in gross income for federal income
159 tax purposes, an amount equal to fifty per cent of any distribution
160 from a manufacturing reinvestment account used in accordance with
161 subdivision (3) of subsection (c) of section 32-9zz to the extent that a
162 contribution to such account was subtracted from federal adjusted
163 gross income pursuant to clause (xix) of subparagraph (B) of this
164 subdivision in computing Connecticut adjusted gross income for the
165 current or a preceding taxable year; and (xiii) to the extent not properly
166 includable in gross income for federal income tax purposes, an amount
167 equal to (I) any distribution from a manufacturing reinvestment
168 account not used in accordance with subdivision (3) of subsection (c)
169 of section 32-9zz to the extent that a contribution to such account was
170 subtracted from federal adjusted gross income pursuant to clause (xix)
171 of subparagraph (B) of this subdivision in computing Connecticut
172 adjusted gross income for the current or a preceding taxable year, and
173 (II) any return of money from a manufacturing reinvestment account
174 pursuant to subsection (d) of section 32-9zz to the extent that a
175 contribution to such account was subtracted from federal adjusted
176 gross income pursuant to clause (xix) of subparagraph (B) of this
177 subdivision in computing Connecticut adjusted gross income for the
178 current or a preceding taxable year.

179 (B) There shall be subtracted therefrom (i) to the extent properly
180 includable in gross income for federal income tax purposes, any
181 income with respect to which taxation by any state is prohibited by

182 federal law, (ii) to the extent allowable under section 12-718, exempt
183 dividends paid by a regulated investment company, (iii) the amount of
184 any refund or credit for overpayment of income taxes imposed by this
185 state, or any other state of the United States or a political subdivision
186 thereof, or the District of Columbia, to the extent properly includable
187 in gross income for federal income tax purposes, (iv) to the extent
188 properly includable in gross income for federal income tax purposes
189 and not otherwise subtracted from federal adjusted gross income
190 pursuant to clause (x) of this subparagraph in computing Connecticut
191 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
192 extent any additional allowance for depreciation under Section 168(k)
193 of the Internal Revenue Code, as provided by Section 101 of the Job
194 Creation and Worker Assistance Act of 2002, for property placed in
195 service after December 31, 2001, but prior to September 10, 2004, was
196 added to federal adjusted gross income pursuant to subparagraph
197 (A)(ix) of this subdivision in computing Connecticut adjusted gross
198 income for a taxable year ending after December 31, 2001, twenty-five
199 per cent of such additional allowance for depreciation in each of the
200 four succeeding taxable years, (vi) to the extent properly includable in
201 gross income for federal income tax purposes, any interest income
202 from obligations issued by or on behalf of the state of Connecticut, any
203 political subdivision thereof, or public instrumentality, state or local
204 authority, district or similar public entity created under the laws of the
205 state of Connecticut, (vii) to the extent properly includable in
206 determining the net gain or loss from the sale or other disposition of
207 capital assets for federal income tax purposes, any gain from the sale
208 or exchange of obligations issued by or on behalf of the state of
209 Connecticut, any political subdivision thereof, or public
210 instrumentality, state or local authority, district or similar public entity
211 created under the laws of the state of Connecticut, in the income year
212 such gain was recognized, (viii) any interest on indebtedness incurred
213 or continued to purchase or carry obligations or securities the interest
214 on which is subject to tax under this chapter but exempt from federal
215 income tax, to the extent that such interest on indebtedness is not
216 deductible in determining federal adjusted gross income and is

217 attributable to a trade or business carried on by such individual, (ix)
218 ordinary and necessary expenses paid or incurred during the taxable
219 year for the production or collection of income which is subject to
220 taxation under this chapter but exempt from federal income tax, or the
221 management, conservation or maintenance of property held for the
222 production of such income, and the amortizable bond premium for the
223 taxable year on any bond the interest on which is subject to tax under
224 this chapter but exempt from federal income tax, to the extent that
225 such expenses and premiums are not deductible in determining federal
226 adjusted gross income and are attributable to a trade or business
227 carried on by such individual, (x) (I) for a person who files a return
228 under the federal income tax as an unmarried individual whose
229 federal adjusted gross income for such taxable year is less than fifty
230 thousand dollars, or as a married individual filing separately whose
231 federal adjusted gross income for such taxable year is less than fifty
232 thousand dollars, or for a husband and wife who file a return under
233 the federal income tax as married individuals filing jointly whose
234 federal adjusted gross income for such taxable year is less than sixty
235 thousand dollars or a person who files a return under the federal
236 income tax as a head of household whose federal adjusted gross
237 income for such taxable year is less than sixty thousand dollars, an
238 amount equal to the Social Security benefits includable for federal
239 income tax purposes; and (II) for a person who files a return under the
240 federal income tax as an unmarried individual whose federal adjusted
241 gross income for such taxable year is fifty thousand dollars or more, or
242 as a married individual filing separately whose federal adjusted gross
243 income for such taxable year is fifty thousand dollars or more, or for a
244 husband and wife who file a return under the federal income tax as
245 married individuals filing jointly whose federal adjusted gross income
246 from such taxable year is sixty thousand dollars or more or for a
247 person who files a return under the federal income tax as a head of
248 household whose federal adjusted gross income for such taxable year
249 is sixty thousand dollars or more, an amount equal to the difference
250 between the amount of Social Security benefits includable for federal
251 income tax purposes and the lesser of twenty-five per cent of the Social

252 Security benefits received during the taxable year, or twenty-five per
253 cent of the excess described in Section 86(b)(1) of the Internal Revenue
254 Code, (xi) to the extent properly includable in gross income for federal
255 income tax purposes, any amount rebated to a taxpayer pursuant to
256 section 12-746, (xii) to the extent properly includable in the gross
257 income for federal income tax purposes of a designated beneficiary,
258 any distribution to such beneficiary from any qualified state tuition
259 program, as defined in Section 529(b) of the Internal Revenue Code,
260 established and maintained by this state or any official, agency or
261 instrumentality of the state, (xiii) to the extent allowable under section
262 12-701a, contributions to accounts established pursuant to any
263 qualified state tuition program, as defined in Section 529(b) of the
264 Internal Revenue Code, established and maintained by this state or
265 any official, agency or instrumentality of the state, (xiv) to the extent
266 properly includable in gross income for federal income tax purposes,
267 the amount of any Holocaust victims' settlement payment received in
268 the taxable year by a Holocaust victim, (xv) to the extent properly
269 includable in gross income for federal income tax purposes of an
270 account holder, as defined in section 31-51ww, interest earned on
271 funds deposited in the individual development account, as defined in
272 section 31-51ww, of such account holder, (xvi) to the extent properly
273 includable in the gross income for federal income tax purposes of a
274 designated beneficiary, as defined in section 3-123aa, interest,
275 dividends or capital gains earned on contributions to accounts
276 established for the designated beneficiary pursuant to the Connecticut
277 Homecare Option Program for the Elderly established by sections 3-
278 123aa to 3-123ff, inclusive, (xvii) to the extent properly included in
279 gross income for federal income tax purposes, fifty per cent of the
280 income received from the United States government as retirement pay
281 for a retired member of (I) the Armed Forces of the United States, as
282 defined in Section 101 of Title 10 of the United States Code, or (II) the
283 National Guard, as defined in Section 101 of Title 10 of the United
284 States Code, (xviii) to the extent properly includable in gross income
285 for federal income tax purposes for the taxable year, any income from
286 the discharge of indebtedness in connection with any reacquisition,

287 after December 31, 2008, and before January 1, 2011, of an applicable
288 debt instrument or instruments, as those terms are defined in Section
289 108 of the Internal Revenue Code, as amended by Section 1231 of the
290 American Recovery and Reinvestment Act of 2009, to the extent any
291 such income was added to federal adjusted gross income pursuant to
292 subparagraph (A)(x) of this subdivision in computing Connecticut
293 adjusted gross income for a preceding taxable year; [and] (xix) to the
294 extent not deductible in determining federal adjusted gross income,
295 the amount of any contribution to a manufacturing reinvestment
296 account established pursuant to section 32-9zz in the taxable year that
297 such contribution is made; and (xx) to the extent not deductible in
298 determining federal adjusted gross income, the amount paid by a
299 taxpayer during the taxable year for premiums on a long-term care
300 policy, as defined in section 38a-501 or 38a-528, or a long-term care
301 policy issued pursuant to section 38a-475, under which policy the
302 taxpayer is insured during the taxable year.

303 (C) With respect to a person who is the beneficiary of a trust or
304 estate, there shall be added or subtracted, as the case may be, from
305 adjusted gross income such person's share, as determined under
306 section 12-714, in the Connecticut fiduciary adjustment.

307 Sec. 4. (NEW) (*Effective from passage and applicable to taxable years*
308 *commencing on or after January 1, 2013*) (a) For purposes of this section:

309 (1) "Qualifying individual" means (A) a dependent, as defined in 26
310 USC 152, or (B) the spouse, parent, grandparent, brother, sister, aunt or
311 uncle of the taxpayer, if such relative is physically or mentally
312 incapable of caring for himself or herself and has the same principal
313 place of abode as the taxpayer for more than one-half of the taxable
314 year.

315 (2) "Employment-related expenses" means amounts paid by the
316 taxpayer for the care of a qualifying individual who regularly spends
317 at least eight hours each day in the taxpayer's household and are
318 incurred to enable the taxpayer to be gainfully employed for any
319 period for which there are one or more qualifying individuals living

320 with the taxpayer.

321 (3) "Applicable percentage" means thirty-five per cent of the total
322 employment-related expenses provided said percentage shall be
323 reduced by one per cent for each two thousand dollars, or fraction
324 thereof, by which the taxpayer's adjusted gross income for the taxable
325 year exceeds fifteen thousand dollars, and provided further said
326 percentage shall not be less than twenty per cent.

327 (b) There shall be allowed a credit for any taxpayer against the tax
328 imposed under chapter 229 of the general statutes, other than the
329 liability imposed by section 12-707 of the general statutes, for any
330 taxable year in an amount equal to the applicable percentage of the
331 employment-related expenses incurred by such taxpayer during the
332 taxable year. The credit shall be claimed for the taxable year in which
333 such employment-related expenses were incurred.

334 (c) The amount of the employment-related expenses incurred
335 during any taxable year that may be eligible for a credit pursuant to
336 this section shall not exceed (1) three thousand dollars if there is one
337 qualifying individual living with the taxpayer for such taxable year, or
338 (2) six thousand dollars if there are two or more qualifying individuals
339 living with the taxpayer for such taxable year.

340 (d) The credit pursuant to this section shall not exceed the amount
341 of tax otherwise due under chapter 229 of the general statutes.

342 (e) Any taxpayer intending to claim a credit under the provisions of
343 this section shall apply for such credit on a form provided by the
344 Commissioner of Revenue Services. The commissioner may adopt
345 regulations, in accordance with chapter 54 of the general statutes, to
346 carry out the provisions of this section.

347 Sec. 5. Subsection (e) of section 8-23 of the general statutes is
348 repealed and the following is substituted in lieu thereof (*Effective July*
349 *1, 2013*):

350 (e) (1) Such plan of conservation and development shall (A) be a

351 statement of policies, goals and standards for the physical and
352 economic development of the municipality, (B) provide for a system of
353 principal thoroughfares, parkways, bridges, streets, sidewalks,
354 multipurpose trails and other public ways as appropriate, (C) be
355 designed to promote, with the greatest efficiency and economy, the
356 coordinated development of the municipality and the general welfare
357 and prosperity of its people and identify areas where it is feasible and
358 prudent (i) to have compact, transit accessible, pedestrian-oriented
359 mixed use development patterns and land reuse, and (ii) to promote
360 such development patterns and land reuse, (D) recommend the most
361 desirable use of land within the municipality for residential,
362 recreational, commercial, industrial, conservation, agricultural and
363 other purposes and include a map showing such proposed land uses,
364 (E) recommend the most desirable density of population in the several
365 parts of the municipality, (F) note any inconsistencies with the
366 following growth management principles: (i) Redevelopment and
367 revitalization of commercial centers and areas of mixed land uses with
368 existing or planned physical infrastructure; (ii) expansion of housing
369 opportunities and design choices to accommodate a variety of
370 household types and needs; (iii) concentration of development around
371 transportation nodes and along major transportation corridors to
372 support the viability of transportation options and land reuse; (iv)
373 conservation and restoration of the natural environment, cultural and
374 historical resources and existing farmlands; (v) protection of
375 environmental assets critical to public health and safety; and (vi)
376 integration of planning across all levels of government to address
377 issues on a local, regional and state-wide basis, (G) make provision for
378 the development of housing opportunities, including opportunities for
379 multifamily dwellings, consistent with soil types, terrain and
380 infrastructure capacity, for all residents of the municipality and the
381 planning region in which the municipality is located, as designated by
382 the Secretary of the Office of Policy and Management under section
383 16a-4a, (H) promote housing choice and economic diversity in
384 housing, including housing for both low and moderate income
385 households, and encourage the development of housing which will

386 meet the housing needs identified in the state's consolidated plan for
387 housing and community development prepared pursuant to section 8-
388 37t and in the housing component and the other components of the
389 state plan of conservation and development prepared pursuant to
390 chapter 297, and (I) include planning to allow older adults and persons
391 with a disability the ability to live in their homes and communities
392 whenever possible, which planning shall include: (i) Permitting home
393 sharing in single-family zones between up to four adult persons of any
394 age with a disability or who are sixty years of age or older, whether or
395 not related, who receive supportive services in the home; (ii) allowing
396 accessory apartments for persons with a disability or persons sixty
397 years of age or older, or their caregivers, in all residential zones,
398 subject to municipal zoning regulations concerning design and long-
399 term use of the principal property after it is no longer in use by such
400 persons; and (iii) expanding the definition of "family" in single-family
401 zones to allow for accessory apartments for persons sixty years of age
402 or older, persons with a disability or their caregivers. In preparing
403 such plan the commission shall consider focusing development and
404 revitalization in areas with existing or planned physical infrastructure.
405 For purposes of this subsection, "disability" has the same meaning as
406 provided in 42 USC 12102, as amended from time to time.

407 (2) For any municipality that is contiguous to Long Island Sound,
408 such plan shall be (A) consistent with the municipal coastal program
409 requirements of sections 22a-101 to 22a-104, inclusive, (B) made with
410 reasonable consideration for restoration and protection of the
411 ecosystem and habitat of Long Island Sound, and (C) designed to
412 reduce hypoxia, pathogens, toxic contaminants and floatable debris in
413 Long Island Sound.

414 Sec. 6. Subsection (e) of section 29-269 of the general statutes is
415 repealed and the following is substituted in lieu thereof (*Effective July*
416 *1, 2013*):

417 (e) Notwithstanding the provisions of subsection (b) of this section,
418 a variation or exemption from the State Building Code shall not be

419 required to construct a visitable feature in a residential home. For
420 purposes of this section, "visitable feature" means (1) interior doorways
421 that provide a minimum thirty-two inch wide unobstructed opening,
422 (2) an accessible means of egress, as defined in Appendix A to 28 CFR
423 Part 36, including a ramp allowing access by a wheelchair, or (3) a full
424 or half bathroom on the first floor that is compliant with the provisions
425 of the Americans with Disabilities Act of 1990, as amended, 42 USC
426 12101.

427 Sec. 7. Subsection (a) of section 17b-451 of the general statutes is
428 repealed and the following is substituted in lieu thereof (*Effective July*
429 *1, 2013*):

430 (a) Any physician or surgeon licensed under the provisions of
431 chapter 370, any resident physician or intern in any hospital in this
432 state, whether or not so licensed, any registered nurse, any nursing
433 home administrator, nurse's aide or orderly in a nursing home facility,
434 any person paid for caring for a patient in a nursing home facility, any
435 staff person employed by a nursing home facility, any patients'
436 advocate, [and] any licensed practical nurse, medical examiner,
437 dentist, optometrist, chiropractor, podiatrist, social worker, clergyman,
438 police officer, pharmacist, psychologist or physical therapist, and any
439 person paid for caring for an elderly person, including, but not limited
440 to, an employee of a community-based services provider, senior center,
441 home care agency, homemaker and companion agency, adult day care
442 center, village-model community and congregate housing facility, who
443 has reasonable cause to suspect or believe that any elderly person has
444 been abused, neglected, exploited or abandoned, or is in a condition
445 which is the result of such abuse, neglect, exploitation or
446 abandonment, or is in need of protective services, shall, not later than
447 seventy-two hours after such suspicion or belief arose, report such
448 information or cause a report to be made in any reasonable manner to
449 the Commissioner of Social Services or to the person or persons
450 designated by the commissioner to receive such reports. Any person
451 required to report under the provisions of this section who fails to
452 make such report within the prescribed time period shall be fined not

453 more than five hundred dollars, except that, if such person
454 intentionally fails to make such report within the prescribed time
455 period, such person shall be guilty of a class C misdemeanor for the
456 first offense and a class A misdemeanor for any subsequent offense.
457 Any institution, organization or facility employing individuals to care
458 for persons sixty years of age or older shall provide mandatory
459 training on detecting potential abuse and neglect of such persons and
460 inform such employees of their obligations under this section.

461 Sec. 8. (NEW) (*Effective July 1, 2013*) (a) The Commissioner of Social
462 Services, in consultation with the Chief State's Attorney, the Attorney
463 General and the Long-Term Care Ombudsman, shall establish a
464 uniform recording system for complaints involving abuse or neglect of
465 elderly persons. The system shall include uniform definitions for the
466 categories of (1) physical abuse, (2) mental abuse, (3) self-neglect, (4)
467 neglect by others, and (5) financial exploitation.

468 (b) The Commissioner of Social Services, the Chief State's Attorney,
469 the Attorney General and the Long-Term Care Ombudsman shall
470 establish a database to record complaints each receives in the
471 categories defined pursuant to subsection (a) of this section. Such
472 database shall identify the office where each such complaint was filed
473 and disposition of each such complaint, including referrals to other
474 offices.

475 (c) The Commissioner of Social Services, the Chief State's Attorney,
476 the Attorney General and the Long-Term Care Ombudsman shall
477 share identifying information about victims of abuse or neglect only to
478 the extent necessary to ensure that complaints are not duplicated in the
479 uniform recording system established pursuant to subsection (a) of this
480 section. Information concerning the identity of victims shall be
481 disseminated in accordance with the provisions of section 17b-407 of
482 the general statutes.

483 (d) The database established pursuant to subsection (b) of this
484 section shall be maintained by the division of the Department of Social
485 Services responsible for protective services for elderly persons.

486 (e) Not later than July 1, 2014, and annually thereafter, the
 487 Commissioner of Social Services, or the commissioner's designee, in
 488 accordance with the provisions of section 11-4a of the general statutes,
 489 shall submit a report to the joint standing committees of the General
 490 Assembly having cognizance of matters relating to aging, human
 491 services and public health, detailing: (1) The number of complaints
 492 received in the previous calendar year and recorded in the shared
 493 database pursuant to subsection (b) of this section in the categories
 494 defined pursuant to subsection (a) of this section, (2) the disposition of
 495 complaints, and (3) whether and by how much complaints per
 496 category have increased or decreased from the previous year.

497 Sec. 9. (NEW) (*Effective July 1, 2013*) The Commissioner of Consumer
 498 Protection, in consultation with the Chief State's Attorney and the
 499 Department of Banking, shall develop a voluntary training and
 500 reporting system under which personnel of banks and other financial
 501 institutions are trained to detect and report to the Chief State's
 502 Attorney financial transactions that may be warning signs of financial
 503 abuse of elderly persons. Such transactions shall include, but not be
 504 limited to, unusually high levels of: (1) Withdrawals, (2) charges to the
 505 account, (3) out-of-state transactions, and (4) access to the account by
 506 persons with a power of attorney.

507 Sec. 10. (NEW) (*Effective July 1, 2013*) The Department of Consumer
 508 Protection, in collaboration with the Department on Aging, shall
 509 conduct a public awareness campaign, within available funding, to
 510 educate elderly consumers on ways to resist aggressive marketing
 511 tactics.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2013</i>	17b-105d
Sec. 2	<i>July 1, 2013</i>	13b-38bb
Sec. 3	<i>from passage and applicable to taxable years commencing on or after January 1, 2013</i>	12-701(a)(20)

Sec. 4	<i>from passage and applicable to taxable years commencing on or after January 1, 2013</i>	New section
Sec. 5	<i>July 1, 2013</i>	8-23(e)
Sec. 6	<i>July 1, 2013</i>	29-269(e)
Sec. 7	<i>July 1, 2013</i>	17b-451(a)
Sec. 8	<i>July 1, 2013</i>	New section
Sec. 9	<i>July 1, 2013</i>	New section
Sec. 10	<i>July 1, 2013</i>	New section

Statement of Legislative Commissioners:

In section 5, the defined term "disabilities" was changed to "disability" for accuracy and references to "persons with disabilities" were changed to "persons with a disability" in conformity thereto, and technical changes were made in sections 7 and 8 for consistency of terminology.

AGE *Joint Favorable Subst. -LCO*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 14 \$	FY 15 \$
Consumer Protection, Dept.	GF - Cost	59,000	None
Department of Revenue Services	GF - Revenue Loss	Up to \$53.0 million	Up to \$54.2 million
Department of Revenue Services	GF - Cost	90,953	60,593
State Comptroller - Fringe Benefits ¹	GF - Cost	39,926	20,929
Social Services, Dept.	GF - Cost	Potential Significant	Potential Significant

Municipal Impact: None

Explanation

This bill makes numerous statutory changes intended to allow senior citizens to remain in community settings.

Section 1 requires the Department of Social Services (DSS) to establish an outreach system to increase utilization of federal supplemental nutrition assistance (food stamps). The bill specifies that outreach sites include community centers, libraries and congregate meal sites. Outreach activities must include prescreening for eligibility and assisting potential recipients in completing applications.

The fiscal impact of section 1 is dependent upon the outreach system set up by DSS. Should the department choose to provide training materials to these sites as part of their routine outreach activities, and utilize employees or volunteers at these sites to assist the

¹The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 34.54% of payroll in FY 14 and FY 15.

elderly in the application process, there would be a minimal fiscal impact. However, should the outreach plan presume that DSS employees travel to each community center, library and congregate meal site on a regular basis to conduct prescreening and assistance with applications, the department would need a significant increase in staff.

Section 2 of the bill requires the Commissioner of the Department of Transportation to notify municipalities of additional funds available from the Dial-A-Ride program which does not result in a fiscal impact. Currently, the program is funded at approximately \$3 million per year and historically the whole appropriation has been spent.

Section 3 establishes a state income tax deduction for long-term care insurance premiums paid effective January 1, 2013. This is estimated to result in a General Fund revenue loss of approximately \$12.5 million in FY 14 and \$13.7 million in FY 15. This is based on information from the University of Connecticut Health Center indicating that approximately 103,000 Connecticut residents have purchased long-term care insurance policies, with an approximate additional 10,500 policies purchased annually,² and data from the American Association of Long Term Care Insurers indicating the average annual premium for a three-year policy is \$3,000.

Section 4 establishes a state income tax credit for taxpayers for certain costs associated with dependent care for disabled relatives effective January 1, 2013. This is estimated to result in a revenue loss of up to \$40.5 million annually beginning in FY 14. This estimate is based on data from the Internal Revenue Service indicating approximately 78,000 Connecticut income tax filers utilized the federal Child and Dependent Care Credit in 2010.

Sections 3 & 4 result in a cost of \$111,522 in FY 14 and \$81,522 in FY 15 to the Department of Revenue Services (DRS) for printing,

² An annual attrition rate of approximately 700 policies is also assumed, based on mortality data from the Department of Public Health.

programming, and compliance assurance. This includes a one-time cost of \$30,000 in FY 14 associated with form alteration and tax schedule printing, and technical/programming changes to the online Taxpayer Service Center (TSC) and the Integrated Taxpayer Administration System (ITAS). It is also anticipated that a Revenue Examiner I position would be necessary to ensure compliance with these provisions, at a cost of \$81,522 in each of FY 14 and FY 15 (consisting of \$60,593 for salary and \$20,929 for fringe benefits).

Section 5 requires local plans of conservation and development to include planning to allow seniors and those with disabilities to remain in community settings. There is no fiscal impact for this provision.

Section 6 specifies a building code exemption for wheel chair ramps. There is no fiscal impact for this provision.

Section 7 extends to the list of mandated elder abuse reporters any person paid to care for seniors making it a class C misdemeanor for the first offense and a class A misdemeanor for any subsequent offense. There have been no offenses to the current statute to date and this change is not anticipated to result in a fiscal impact.

Section 8 requires DSS to establish a uniform recording system and database for complaints involving the abuse or neglect of the elderly. This is not anticipated to result in any additional costs.

Section 9 results in a one-time cost to the Department of Consumer Protection (DCP) of \$59,000 in FY 14 as it would require the DCP to develop a training and reporting system for financial institutions in the area of financial abuse of elderly persons. The DCP currently has no expertise or experience in this area. The cost includes \$55,000 in durational salary and \$4,000 in Other Expenses and Equipment (travel, software, laptop computer and miscellaneous items).

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

In addition, normal annual pension costs (currently estimated at 7.5% of payroll) attributable to the identified personnel changes will be recognized in the state's annual required pension contribution in future actuarial valuations.

OLR Bill Analysis**sSB 886*****AN ACT CONCERNING AGING IN PLACE.*****SUMMARY:**

This bill makes changes in several statutes to help senior citizens remain in their own homes and communities as they age (i.e., “age-in-place”). Specifically, it:

1. requires the Department of Social Services (DSS) to create a coordinated outreach system to increase the use of supplemental nutrition assistance program by seniors, among others (§ 1);
2. requires any remaining state dial-a-ride grant program funds to be used to expand existing municipal programs, with preference given to those utilizing a regional approach (§ 2);
3. allows taxpayers to deduct certain long-term care insurance premiums from their Connecticut adjusted gross income for state income tax purposes (§ 3);
4. creates a state income tax credit for taxpayers who care for, and primarily live with, certain relatives who are physically or mentally incapable of caring for themselves (§ 4);
5. requires local plans of conservation and development to include planning to allow seniors and individuals with disabilities to remain in their homes and communities (§ 5);
6. specifies that the exemption from obtaining a State Building Code variance or exemption for constructing homes with visitable features includes building ramps allowing wheelchair access (§ 6);

7. adds anyone paid to care for seniors to the list of mandated elder abuse reporters and establishes a new training requirement for their employers (§7);
8. requires DSS, in consultation with the chief state's attorney, attorney general, and long-term care ombudsman, to establish a shared recording system for elder abuse and neglect complaints (§ 8);
9. requires the Department of Consumer Protection (DCP) commissioner to develop a voluntary elder financial abuse training and reporting system (§ 9); and
10. requires DCP, in collaboration with the Aging Department, to conduct a public awareness campaign, within available funding, to educate seniors on ways to resist aggressive marketing tactics (§ 10).

EFFECTIVE DATE: July 1, 2013, except that the tax provisions take effect upon passage and apply to tax years beginning on or after January 1, 2013.

§ 1 – SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

The bill requires the DSS commissioner to establish a coordinated outreach system to increase awareness and utilization of the state's supplemental nutrition assistance program (SNAP, formerly known as Food Stamps) by those eligible for the program, including recipients of public assistance and home-delivered and congregate meals.

Outreach must take place at community centers, libraries, and congregate meal sites. It must include prescreening potential recipients for eligibility and helping them complete program applications available at these sites.

§ 2 – EXPANDING DIAL-A-RIDE PROGRAMS

By law, any state dial-a-ride grant program funding allocated to a municipality that chooses not to apply for it must be returned to the

Special Transportation Fund. The bill specifies that these returned funds must be used to expand existing dial-a-ride programs.

The bill requires the transportation commissioner to (1) notify municipalities of any additional funds available and (2) invite municipalities to apply for these additional funds to expand their programs. He must do this within 30 days of awarding state dial-a-ride program grants in any fiscal year.

When allocating these additional funds, the commissioner must give preference to two or more municipalities that present a regional approach to expanding dial-a-ride transportation options. These options must include (1) creating or expanding designated transportation regions and regional services; (2) creating and maintaining an automated database of transportation service schedules and making it available to people from designated transportation regions; and (3) allocating municipal staff resources to coordinate regional public and private dial-a-ride options, including using volunteer drivers.

The state dial-a-ride grant program provides matching grants to municipalities to administer programs for seniors and individuals with disabilities ages 60 and older. Grants are awarded based on an allocation formula that provides half of the municipality's apportionment based on its relative share of the state's elderly population and half based on its relative square mileage compared to the state's total area. The municipality must match 50% of the state funds.

§ 3 – STATE PERSONAL INCOME TAX DEDUCTION FOR LONG-TERM CARE PREMIUMS

The bill allows a taxpayer to deduct from Connecticut adjusted gross income for state income tax purposes, premiums paid for (1) individual and group long-term care policies and (2) long-term care policies the Connecticut Insurance Department precertified to be available through the Connecticut Partnership for Long-Term Care.

§ 4 – DEPENDENT CARE INCOME TAX CREDIT

The bill creates a tax credit for taxpayers who care for certain relatives who (1) are physically or mentally incapable of caring for themselves and (2) live at the taxpayer's principal residence for more than half of the tax year. Eligible taxpayers may apply the credit against the personal income tax, but not the withholding tax.

Qualifying Expenses

The credit is based on the expenses a taxpayer incurs during the tax year to care for a qualifying individual so that the taxpayer can still work (e.g., home and adult day care expenses). The qualified individual must regularly spend at least eight hours per day in the taxpayer's household.

Under the bill, a "qualifying individual" includes the taxpayer's (1) dependent (as defined in the Internal Revenue Code) or (2) spouse, parent, grandparent, sibling, aunt, or uncle.

The amount of employment-related expenses eligible for the tax credit cannot exceed (1) \$3,000 for one qualifying individual or (2) \$6,000 for two or more qualifying individuals living with the taxpayer during the tax year.

Tax Credit Amount

The credit amount ranges from 20% to 35% of a taxpayer's qualifying expenses, depending on the taxpayer's adjusted gross income (AGI). Taxpayers with an AGI of up to \$15,000 qualify for a 35% credit. The bill reduces the credit by 1% for every \$2,000, or fraction of, in additional AGI (an AGI of \$43,000 and over receives a 20% credit).

Under the bill, the tax credit cannot exceed the taxpayer's state income tax liability and must be claimed for the tax year in which the taxpayer incurred the employment-related expenses. Any taxpayer intending to claim this tax credit must apply to the revenue services commissioner on a form he prescribes. The commissioner may adopt regulations to implement the new tax credit.

§ 5 – LOCAL PLANS OF CONSERVATION AND DEVELOPMENT (C & D)

The bill requires local plans of C & D to include planning to allow seniors and individuals with disabilities to live in their homes and communities, whenever possible. Specifically, this planning includes allowing for home sharing and accessory apartments (e.g., in-law apartments or modular mobile homes for seniors).

By law, a local planning commission must prepare or amend a plan of C & D for its municipality every 10 years.

Home-Sharing

The bill requires local plans of C & D to allow home sharing in single-family zones for up to four adults (1) ages 60 and older or (2) with disabilities of any age. These individuals are not required to be related, but must receive support services at home.

Accessory Apartments

Under the bill, local plans of C & D must also allow for accessory apartments for seniors, individuals with disabilities, or their caregivers in all residential zones. The apartments would be subject to municipal zoning regulations concerning design and the principal property's long-term use.

Plans must also expand the definition of "family" in single-family zones to allow for these accessory apartments.

§ 6 – STATE BUILDING CODE

The law exempts developers from a requirement to obtain a State Building Code variance or exemption to construct homes with visitable features. These features include (1) interior doorways that provide a minimum 32-inch wide clear opening, (2) at least one accessible means of egress, and (3) at least one full or half bathroom on the first floor that complies with the 1990 Americans with Disabilities Act, as amended.

The bill specifies that an accessible means of egress includes a ramp

allowing wheelchair access.

§ 7 – MANDATED REPORTERS OF ELDER ABUSE

The law requires certain professionals to notify DSS when they suspect someone age 60 or older (1) has been abused, neglected, abandoned, or exploited or (2) needs protective services. The bill adds to the list of mandated reporters, anyone paid to care for an elderly person, including employees of (1) community-based services providers, (2) senior centers, (3) home care and homemaker-companion agencies, (4) adult day care centers, (5) village-model communities, and (6) congregate housing facilities.

The bill requires any institution, organization, or facility employing people to care for seniors to (1) provide mandatory training on detecting potential elder abuse and neglect and (2) inform staff of their mandatory reporting requirements.

§ 8 – SHARED ELDER ABUSE AND NEGLECT COMPLAINT SYSTEM

The bill requires the DSS commissioner, in consultation with the chief state's attorney, the attorney general, and the long-term care ombudsman, to establish a uniform recording system for elder abuse and neglect complaints. The system must establish uniform definitions for (1) physical and mental abuse, (2) self-neglect and neglect by others, and (3) financial exploitation.

The DSS commissioner, chief state's attorney, attorney general, and long-term care ombudsman must share a database to record complaints each receives in these categories. The database must identify the office where each complaint was filed and the complaint's disposition, including referrals to other offices.

These officials must share identifying information about abuse victims only to the extent necessary to ensure that complaints are not duplicated in the system. Information about a victim's identity must be disseminated in accordance with statutory requirements for reporting elder abuse and neglect in long-term care facilities.

The database must be maintained by DSS' Division of Elderly Protective Services.

Beginning by July 1, 2014, the commissioner or his designee must annually report to the Aging, Human Services, and Public Health committees. The report must provide (1) the number of complaints received and recorded in the shared database by category during the previous calendar year; (2) the disposition of complaints; and (3) whether, and by how much, complaints have increased or decreased by category from the previous year.

§ 9 – ELDER FINANCIAL ABUSE TRAINING AND REPORTING SYSTEM

The bill requires the DCP commissioner, in consultation with the chief state's attorney and the Banking Department, to develop a voluntary training and reporting system to train bank and other financial institution personnel to detect and report to the chief state's attorney transactions indicating possible elder financial abuse. The transactions include unusually high levels of withdrawals, account charges, out-of-state transactions, and account access by those with a power of attorney.

COMMITTEE ACTION

Aging Committee

Joint Favorable

Yea 12 Nay 0 (03/07/2013)