



General Assembly

Substitute Bill No. 843

January Session, 2013



AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE BUDGET.

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

- 1 Section 1. (NEW) (*Effective July 1, 2013*) (a) As used in this section:
- 2 (1) "Person" means person, as defined in section 12-1 of the general
3 statutes;
- 4 (2) "Affected taxable period" means any taxable period ending on or
5 before November 30, 2012;
- 6 (3) "Affected person" means a person owing any tax for an affected
7 taxable period;
- 8 (4) "Tax" means any tax imposed by any law of this state and
9 required to be collected by the department, other than the tax imposed
10 under chapter 222 of the general statutes on any licensee, as defined in
11 subdivision (1) of subsection (c) of section 12-486 of the general
12 statutes;
- 13 (5) "Commissioner" means the Commissioner of Revenue Services;
14 and
- 15 (6) "Department" means the Department of Revenue Services.

16 (b) (1) The commissioner shall establish a tax amnesty program for
17 persons owing any tax for any affected taxable period. The tax
18 amnesty program shall be conducted during the period from
19 September 16, 2013, to November 15, 2013, inclusive.

20 (2) An amnesty application shall be prepared by the commissioner
21 that shall provide for specification by the affected person of the tax and
22 the affected taxable period for which amnesty is being sought under
23 the tax amnesty program. The commissioner, at his or her discretion,
24 may require that such amnesty applications be filed electronically.

25 (3) The tax amnesty program shall provide that, upon the filing of
26 an amnesty application by an affected person and payment by such
27 person of the tax and interest due from such person for an affected
28 taxable period, the commissioner shall not seek to collect any civil
29 penalties that may be applicable and shall not seek criminal
30 prosecution for any affected person for an affected taxable period for
31 which amnesty has been granted. Amnesty shall be granted only to
32 those affected persons who have applied for amnesty during the tax
33 amnesty period and who have paid the tax and interest determined by
34 the commissioner to be due upon filing the amnesty application.

35 (4) An amnesty application, if filed by an affected person and if
36 granted by the commissioner, shall constitute an express and absolute
37 relinquishment by the affected person of all of the affected person's
38 administrative and judicial rights of appeal that have not run or
39 otherwise expired as of the date payment is made for an affected
40 taxable period, and no payment made by an affected person pursuant
41 to this section for an affected taxable period shall be refunded or
42 credited to such person. The commissioner shall not consider any
43 request to exercise the authority granted to the commissioner under
44 section 12-39s of the general statutes in connection with any amnesty
45 application granted by the commissioner.

46 (5) If an affected person who has filed an amnesty application
47 during the tax amnesty program fails to pay all amounts due to this

48 state for an affected taxable period, any amnesty granted pursuant to
49 this section shall be invalid.

50 (6) No waiver of penalty or reduction of interest granted pursuant
51 to this section shall entitle any affected person to a refund or credit of
52 any amount previously paid.

53 (7) In the case of tax due for an affected taxable period, interest shall
54 be computed at the rate of one per cent per month or fraction thereof
55 from the date such tax was originally due to the date of payment,
56 except if the tax and interest are paid in full on or before November 15,
57 2013, the interest shall be equal to one-fourth of the interest that the
58 department's records show to be due and payable as of the date of
59 filing of the amnesty application for an affected taxable period.

60 (c) Amnesty shall not be granted pursuant to subsection (b) of this
61 section to any affected person who (1) is a party to any criminal
62 investigation or to any criminal litigation that is pending on July 1,
63 2013, in any court of the United States or this state, (2) is a party to a
64 closing agreement with the commissioner, (3) has made an offer of
65 compromise that has been accepted by the commissioner, or (4) is a
66 party to a managed audit agreement.

67 (d) Any person owing any tax for an affected taxable period for
68 which a tax return was required by law to be filed with the
69 commissioner and for which no return has been previously filed by
70 such person, and such person fails to file a timely amnesty application
71 under this section with respect to such affected taxable period shall be
72 subject to a penalty equal to twenty-five per cent of the tax owed for
73 such affected taxable period. The amount of such penalty shall not be
74 subject to waiver.

75 (e) Notwithstanding any provision of the general statutes, the
76 commissioner may do all things necessary to provide for the timely
77 implementation of this section.

78 Sec. 2. Subsection (c) of section 4-28e of the general statutes is

79 repealed and the following is substituted in lieu thereof (*Effective July*
80 *1, 2013*):

81 (c) (1) For the fiscal year ending June 30, 2001, disbursements from
82 the Tobacco Settlement Fund shall be made as follows: (A) To the
83 General Fund in the amount identified as "Transfer from Tobacco
84 Settlement Fund" in the General Fund revenue schedule adopted by
85 the General Assembly; (B) to the Department of Mental Health and
86 Addiction Services for a grant to the regional action councils in the
87 amount of five hundred thousand dollars; and (C) to the Tobacco and
88 Health Trust Fund in an amount equal to nineteen million five
89 hundred thousand dollars.

90 (2) (A) For the fiscal [year] years ending June 30, 2002, [and each
91 fiscal year thereafter] to June 30, 2013, inclusive, disbursements from
92 the Tobacco Settlement Fund shall be made as follows: [(A)] (i) To the
93 Tobacco and Health Trust Fund in an amount equal to twelve million
94 dollars; [(B)] (ii) to the Biomedical Research Trust Fund in an amount
95 equal to four million dollars; [(C)] (iii) to the General Fund in the
96 amount identified as "Transfer from Tobacco Settlement Fund" in the
97 General Fund revenue schedule adopted by the General Assembly;
98 and [(D)] (iv) any remainder to the Tobacco and Health Trust Fund.

99 (B) For the fiscal year ending June 30, 2014, and each fiscal year
100 thereafter, disbursements from the Tobacco Settlement Fund shall be
101 made as follows: (i) To the Tobacco and Health Trust Fund in an
102 amount equal to twelve million dollars; (ii) to the General Fund in the
103 amount identified as "Transfer from Tobacco Settlement Fund" in the
104 General Fund revenue schedule adopted by the General Assembly;
105 and (iii) any remainder to the Tobacco and Health Trust Fund.

106 (3) For each of the fiscal years ending June 30, 2008, to June 30,
107 [2015] 2012, inclusive, the sum of ten million dollars shall be disbursed
108 from the Tobacco Settlement Fund to the Stem Cell Research Fund
109 established by section 19a-32e for grants-in-aid to eligible institutions
110 for the purpose of conducting embryonic or human adult stem cell

111 research.

112 Sec. 3. Subsection (a) of section 12-211a of the general statutes is
113 repealed and the following is substituted in lieu thereof (*Effective from*
114 *passage and applicable to calendar years commencing on or after January 1,*
115 *2013*):

116 (a) (1) Notwithstanding any provision of the general statutes, and
117 except as otherwise provided in subdivision (4) of this subsection or in
118 subsection (b) of this section, the amount of tax credit or credits
119 otherwise allowable against the tax imposed under this chapter for any
120 calendar year shall not exceed seventy per cent of the amount of tax
121 due from such taxpayer under this chapter with respect to such
122 calendar year of the taxpayer prior to the application of such credit or
123 credits.

124 (2) For the calendar year [ending December 31, 2011] commencing
125 January 1, 2011, "type one tax credits" means tax credits allowable
126 under section 12-217jj, 12-217kk or 12-217ll; "type two tax credits"
127 means tax credits allowable under section 38a-88a; "type three tax
128 credits" means tax credits that are not type one tax credits or type two
129 tax credits; "thirty per cent threshold" means thirty per cent of the
130 amount of tax due from a taxpayer under this chapter prior to the
131 application of tax credit; "fifty-five per cent threshold" means fifty-five
132 per cent of the amount of tax due from a taxpayer under this chapter
133 prior to the application of tax credits; and "seventy per cent threshold"
134 means seventy per cent of the amount of tax due from a taxpayer
135 under this chapter prior to the application of tax credits.

136 (3) For the calendar [year ending December 31, 2012] years
137 commencing January 1, 2012, January 1, 2013, and January 1, 2014,
138 "type one tax credits" means the tax credit allowable under section 12-
139 217ll; "type two tax credits" means tax credits allowable under section
140 38a-88a; "type three tax credits" means tax credits that are not type one
141 tax credits or type two tax credits; "thirty per cent threshold" means
142 thirty per cent of the amount of tax due from a taxpayer under this

143 chapter prior to the application of tax credit; "fifty-five per cent
144 threshold" means fifty-five per cent of the amount of tax due from a
145 taxpayer under this chapter prior to the application of tax credits; and
146 "seventy per cent threshold" means seventy per cent of the amount of
147 tax due from a taxpayer under this chapter prior to the application of
148 tax credits.

149 (4) For calendar years commencing on or after January 1, 2011, and
150 prior to January 1, [2013] 2015, and subject to the provisions of
151 subdivisions (2) and (3) of this subsection, the amount of tax credit or
152 credits otherwise allowable against the tax imposed under this chapter
153 shall not exceed:

154 (A) If the tax credit or credits being claimed by a taxpayer are type
155 three tax credits only, thirty per cent of the amount of tax due from
156 such taxpayer under this chapter with respect to said calendar years of
157 the taxpayer prior to the application of such credit or credits.

158 (B) If the tax credit or credits being claimed by a taxpayer are type
159 one tax credits and type three tax credits, but not type two tax credits,
160 fifty-five per cent of the amount of tax due from such taxpayer under
161 this chapter with respect to said calendar years of the taxpayer prior to
162 the application of such credit or credits, provided (i) type three tax
163 credits shall be claimed before type one tax credits are claimed, (ii) the
164 type three tax credits being claimed may not exceed the thirty per cent
165 threshold, and (iii) the sum of the type one tax credits and the type
166 three tax credits being claimed may not exceed the fifty-five per cent
167 threshold.

168 (C) If the tax credit or credits being claimed by a taxpayer are type
169 two tax credits and type three tax credits, but not type one tax credits,
170 seventy per cent of the amount of tax due from such taxpayer under
171 this chapter with respect to said calendar years of the taxpayer prior to
172 the application of such credit or credits, provided (i) type three tax
173 credits shall be claimed before type two tax credits are claimed, (ii) the
174 type three tax credits being claimed may not exceed the thirty per cent

175 threshold, and (iii) the sum of the type two tax credits and the type
176 three tax credits being claimed may not exceed the seventy per cent
177 threshold.

178 (D) If the tax credit or credits being claimed by a taxpayer are type
179 one tax credits, type two tax credits and type three tax credits, seventy
180 per cent of the amount of tax due from such taxpayer under this
181 chapter with respect to said calendar years of the taxpayer prior to the
182 application of such credits, provided (i) type three tax credits shall be
183 claimed before type one tax credits or type two tax credits are claimed,
184 and the type one tax credits shall be claimed before the type two tax
185 credits are claimed, (ii) the type three tax credits being claimed may
186 not exceed the thirty per cent threshold, (iii) the sum of the type one
187 tax credits and the type three tax credits being claimed may not exceed
188 the fifty-five per cent threshold, and (iv) the sum of the type one tax
189 credits, the type two tax credits and the type three tax credits being
190 claimed may not exceed the seventy per cent threshold.

191 (E) If the tax credit or credits being claimed by a taxpayer are type
192 one tax credits and type two tax credits only, but not type three tax
193 credits, seventy per cent of the amount of tax due from such taxpayer
194 under this chapter with respect to said calendar years of the taxpayer
195 prior to the application of such credits, provided (i) the type one tax
196 credits shall be claimed before type two tax credits are claimed, (ii) the
197 type one tax credits being claimed may not exceed the fifty-five per
198 cent threshold, and (iii) the sum of the type one tax credits and the
199 type two tax credits being claimed may not exceed the seventy per cent
200 threshold.

201 Sec. 4. Subdivision (7) of subsection (b) of section 12-214 of the
202 general statutes is repealed and the following is substituted in lieu
203 thereof (*Effective from passage*):

204 (7) (A) With respect to income years commencing on or after
205 January 1, 2012, and prior to January 1, [2014] 2016, any company
206 subject to the tax imposed in accordance with subsection (a) of this

207 section shall pay, for each such income year, except when the tax so
208 calculated is equal to two hundred fifty dollars, an additional tax in an
209 amount equal to twenty per cent of the tax calculated under said
210 subsection (a) for such income year, without reduction of the tax so
211 calculated by the amount of any credit against such tax. The additional
212 amount of tax determined under this subsection for any income year
213 shall constitute a part of the tax imposed by the provisions of said
214 subsection (a) and shall become due and be paid, collected and
215 enforced as provided in this chapter.

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

222 Sec. 5. Subdivision (7) of subsection (b) of section 12-219 of the
223 general statutes is repealed and the following is substituted in lieu
224 thereof (*Effective from passage*):

225 (7) (A) With respect to income years commencing on or after
226 January 1, 2012, and prior to January 1, [2014] 2016, the additional tax
227 imposed on any company and calculated in accordance with
228 subsection (a) of this section shall, for each such income year, except
229 when the tax so calculated is equal to two hundred fifty dollars, be
230 increased by adding thereto an amount equal to twenty per cent of the
231 additional tax so calculated for such income year, without reduction of
232 the tax so calculated by the amount of any credit against such tax. The
233 increased amount of tax payable by any company under this section,
234 as determined in accordance with this subsection, shall become due
235 and be paid, collected and enforced as provided in this chapter.

236 (B) Any company whose gross income for the income year was less
237 than one hundred million dollars shall not be subject to the additional
238 tax imposed under subparagraph (A) of this subdivision. This

239 exception shall not apply to companies filing a combined return for the
240 income year under section 12-223a or a unitary return under
241 subsection (d) of section 12-218d.

242 Sec. 6. Subdivision (2) of subsection (a) of section 12-407 of the
243 general statutes is repealed and the following is substituted in lieu
244 thereof (*Effective July 1, 2013, and applicable to sales occurring on or after*
245 *said date*):

246 (2) "Sale" and "selling" mean and include:

247 (A) Any transfer of title, exchange or barter, conditional or
248 otherwise, in any manner or by any means whatsoever, of tangible
249 personal property for a consideration;

250 (B) Any withdrawal, except a withdrawal pursuant to a transaction
251 in foreign or interstate commerce, of tangible personal property from
252 the place where it is located for delivery to a point in this state for the
253 purpose of the transfer of title, exchange or barter, conditional or
254 otherwise, in any manner or by any means whatsoever, of the property
255 for a consideration;

256 (C) The producing, fabricating, processing, printing or imprinting of
257 tangible personal property for a consideration for consumers who
258 furnish either directly or indirectly the materials used in the
259 producing, fabricating, processing, printing or imprinting, including,
260 but not limited to, sign construction, photofinishing, duplicating and
261 photocopying;

262 (D) The furnishing and distributing of tangible personal property
263 for a consideration by social clubs and fraternal organizations to their
264 members or others;

265 (E) The furnishing, preparing, or serving for a consideration of food,
266 meals or drinks;

267 (F) A transaction whereby the possession of property is transferred

268 but the seller retains the title as security for the payment of the price;

269 (G) A transfer for a consideration of the title of tangible personal
270 property which has been produced, fabricated or printed to the special
271 order of the customer, or of any publication, including, but not limited
272 to, sign construction, photofinishing, duplicating and photocopying;

273 (H) A transfer for a consideration of the occupancy of any room or
274 rooms in a hotel or lodging house for a period of thirty consecutive
275 calendar days or less;

276 (I) The rendering of certain services, as defined in subdivision (37)
277 of this subsection, for a consideration, exclusive of such services
278 rendered by an employee for the employer;

279 (J) The leasing or rental of tangible personal property of any kind
280 whatsoever, including, but not limited to, motor vehicles, linen or
281 towels, machinery or apparatus, office equipment and data processing
282 equipment, provided for purposes of this subdivision and the
283 application of sales and use tax to contracts of lease or rental of
284 tangible personal property, the leasing or rental of any motion picture
285 film by the owner or operator of a motion picture theater for purposes
286 of display at such theater shall not constitute a sale within the meaning
287 of this subsection;

288 (K) The rendering of telecommunications service, as defined in
289 subdivision (26) of this subsection, for a consideration on or after
290 January 1, 1990, exclusive of any such service rendered by an employee
291 for the employer of such employee, subject to the provisions related to
292 telecommunications service in accordance with section 12-407a;

293 (L) (i) The rendering of community antenna television service, as
294 defined in subdivision (27) of this subsection, for a consideration on or
295 after January 1, 1990, exclusive of any such service rendered by an
296 employee for the employer of such employee. For purposes of this
297 chapter, "community antenna television service" includes service
298 provided by a holder of a certificate of cable franchise authority

299 pursuant to section 16-331p, and service provided by a community
300 antenna television company issued a certificate of video franchise
301 authority pursuant to section 16-331e for any service area in which it
302 was not certified to provide community antenna television service
303 pursuant to section 16-331 on or before October 1, 2007;

304 (ii) The rendering of certified competitive video service, as defined
305 in subdivision (38) of this subsection, for consideration on or after
306 October 1, 2007, exclusive of any such service rendered by an
307 employee for the employer of such employee;

308 (M) The transfer for consideration of space or the right to use any
309 space for the purpose of storage or mooring of any noncommercial
310 vessel, exclusive of dry or wet storage or mooring of such vessel
311 during the period commencing on the first day of November in any
312 year to and including the thirtieth day of April of the next succeeding
313 year;

314 (N) The sale for consideration of naming rights to any place of
315 amusement, entertainment or recreation within the meaning of
316 subdivision (3) of section 12-540;

317 (O) The transfer for consideration of a prepaid telephone calling
318 service, as defined in subdivision (34) of this subsection, and the
319 recharge of a prepaid telephone calling service, provided, if the sale or
320 recharge of a prepaid telephone calling service does not take place at
321 the retailer's place of business and an item is shipped by the retailer to
322 the customer, the sale or recharge shall be deemed to take place at the
323 customer's shipping address, but, if such sale or recharge does not take
324 place at the retailer's place of business and no item is shipped by the
325 retailer to the customer, the sale or recharge shall be deemed to take
326 place at the customer's billing address or the location associated with
327 the customer's mobile telephone number; [and]

328 (P) The furnishing by any person, for a consideration, of space for
329 storage of tangible personal property when such person is engaged in

330 the business of furnishing such space, but "sale" and "selling" do not
331 mean or include the furnishing of space which is used by a person for
332 residential purposes. As used in this subparagraph, "space for storage"
333 means secure areas, such as rooms, units, compartments or containers,
334 whether accessible from outside or from within a building, that are
335 designated for the use of a customer, where the customer can store and
336 retrieve property, including self-storage units, mini-storage units and
337 areas by any other name to which the customer has either unlimited
338 free access or free access within reasonable business hours or upon
339 reasonable notice to the service provider to add or remove property,
340 but does not mean the rental of an entire building, such as a
341 warehouse. For purposes of this subparagraph, furnishing space for
342 storage shall not include general warehousing and storage, where the
343 warehouse typically handles, stores and retrieves a customer's
344 property using the warehouse's staff and equipment and does not
345 allow the customer free access to the storage space and shall not
346 include accepting specific items of property for storage, such as
347 clothing at a dry cleaning establishment or golf bags at a golf club; [.]
348 and

349 (Q) The electronic transfer, for a consideration, exclusive of business
350 to business transactions, of any specified digital product, as defined in
351 subdivision (42) of this subsection, that grants to a purchaser a right or
352 license to use, retain or copy such digital product, regardless of
353 whether the seller has granted the purchaser a right of permanent use
354 and regardless of whether the purchaser's right of use is conditioned
355 upon continued payment.

356 Sec. 7. Subsection (a) of section 12-407 of the general statutes is
357 amended by adding subdivision (42) as follows (*Effective July 1, 2013,*
358 *and applicable to sales occurring on or after said date*):

359 (NEW) (42) "Specified digital product" means an electronically
360 transferred digital audio-visual work, digital audio work, including a
361 ringtone or digital book, and includes a digital code that provides a
362 purchaser with a right to obtain the product. "Specified digital

363 product" does not include video programming services, including
364 video on demand television services, broadcasting services or content
365 to provide such services.

366 Sec. 8. Subdivision (1) of section 12-408 of the general statutes is
367 repealed and the following is substituted in lieu thereof (*Effective July*
368 *1, 2013*):

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

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

383 (C) With respect to the sale of a motor vehicle to any individual who
384 is a member of the armed forces of the United States and is on full-time
385 active duty in Connecticut and who is considered, under 50 App USC
386 574, a resident of another state, or to any such individual and the
387 spouse thereof, at a rate of four and one-half per cent of the gross
388 receipts of any retailer from such sales, provided such retailer requires
389 and maintains a declaration by such individual, prescribed as to form
390 by the commissioner and bearing notice to the effect that false
391 statements made in such declaration are punishable, or other evidence,
392 satisfactory to the commissioner, concerning the purchaser's state of
393 residence under 50 App USC 574;

394 (D) (i) With respect to the sales of computer and data processing
395 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
396 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
397 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
398 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
399 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
400 at the rate of one per cent, and, on or after July 1, 2013, at the rate of
401 one per cent, provided the sale and use is by and to a business entity,
402 and such services are to be used directly in or by a business, and (ii)
403 with respect to sales of Internet access services, on and after July 1,
404 2001, such services shall be exempt from such tax;

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

410 (ii) With respect to the sale of a vessel, such sale shall be exempt
411 from such tax provided such vessel is docked in this state for sixty or
412 fewer days in a calendar year;

413 (F) With respect to patient care services for which payment is
414 received by the hospital on or after July 1, 1999, and prior to July 1,
415 2001, at the rate of five and three-fourths per cent and on and after July
416 1, 2001, such services shall be exempt from such tax;

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

420 (H) With respect to the sale of (i) a motor vehicle for a sales price
421 exceeding fifty thousand dollars, at a rate of seven per cent on the
422 entire sales price, (ii) [a vessel for a sales price exceeding one hundred
423 thousand dollars, at a rate of seven per cent on the entire sales price,
424 (iii)] jewelry, whether real or imitation, for a sales price exceeding five

425 thousand dollars, at a rate of seven per cent on the entire sales price,
426 and [(iv)] (iii) an article of clothing or footwear intended to be worn on
427 or about the human body, a handbag, luggage, umbrella, wallet or
428 watch for a sales price exceeding one thousand dollars, at a rate of
429 seven per cent on the entire sales price. For purposes of this
430 subparagraph, "motor vehicle" shall have the meaning provided in
431 section 14-1, but shall not include a motor vehicle subject to the
432 provisions of subparagraph (C) of this subdivision, a motor vehicle
433 having a gross vehicle weight rating over twelve thousand five
434 hundred pounds, or a motor vehicle having a gross vehicle weight
435 rating of twelve thousand five hundred pounds or less that is not used
436 for private passenger purposes, but is designed or used to transport
437 merchandise, freight or persons in connection with any business
438 enterprise and issued a commercial registration or more specific type
439 of registration by the Department of Motor Vehicles;

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

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

458 commissioner shall deposit into the municipal revenue sharing
459 account, established pursuant to section 4-66l, one and fifty-seven-
460 hundredths per cent of the amounts received by the state from the tax
461 imposed under subparagraph (A) of this subdivision, and one and
462 forty-three-hundredths per cent of the amounts received by the state
463 from the tax imposed under subparagraph (H) of this subdivision;
464 and]

465 [(K)] (I) For calendar quarters ending on or after September 30, 2011,
466 the commissioner shall deposit into the regional performance incentive
467 account, established pursuant to section 4-66k, six and seven-tenths
468 per cent of the amounts received by the state from the tax imposed
469 under subparagraph (B) of this subdivision and ten and seven-tenths
470 per cent of the amounts received by the state from the tax imposed
471 under subparagraph (G) of this subdivision.

472 Sec. 9. Subdivision (1) of section 12-411 of the general statutes is
473 repealed and the following is substituted in lieu thereof (*Effective July*
474 *1, 2013*):

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

490 (B) At a rate of fifteen per cent of the rent paid for occupancy of any
491 room or rooms in a hotel or lodging house for the first period of not
492 exceeding thirty consecutive calendar days;

493 (C) With respect to the storage, acceptance, consumption or use in
494 this state of a motor vehicle purchased from any retailer for storage,
495 acceptance, consumption or use in this state by any individual who is a
496 member of the armed forces of the United States and is on full-time
497 active duty in Connecticut and who is considered, under 50 App USC
498 574, a resident of another state, or to any such individual and the
499 spouse of such individual at a rate of four and one-half per cent of the
500 sales price of such vehicle, provided such retailer requires and
501 maintains a declaration by such individual, prescribed as to form by
502 the commissioner and bearing notice to the effect that false statements
503 made in such declaration are punishable, or other evidence,
504 satisfactory to the commissioner, concerning the purchaser's state of
505 residence under 50 App USC 574;

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

511 (ii) With respect to the storage, acceptance or other use of a vessel in
512 this state, such storage, acceptance or other use shall be exempt from
513 such tax, provided such vessel is docked in this state for sixty or fewer
514 days in a calendar year;

515 (E) With respect to the acceptance or receipt in this state of
516 computer and data processing services purchased from any retailer for
517 consumption or use in this state occurring on or after July 1, 1997, and
518 prior to July 1, 1998, at the rate of five per cent of such services, on or
519 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
520 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
521 rate of three per cent of such services, on or after July 1, 2000, and prior

522 to July 1, 2001, at the rate of two per cent of such services, on and after
523 July 1, 2001, at the rate of one per cent of such services, and, on or after
524 July 1, 2013, at the rate of one per cent, provided the sale and use is by
525 and to a business entity, and such services are to be used directly in or
526 by a business, and (ii) with respect to the acceptance or receipt in this
527 state of Internet access services, on or after July 1, 2001, such services
528 shall be exempt from tax;

529 (F) With respect to the acceptance or receipt in this state of patient
530 care services purchased from any retailer for consumption or use in
531 this state for which payment is received by the hospital on or after July
532 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
533 per cent and on and after July 1, 2001, such services shall be exempt
534 from such tax;

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

538 (H) With respect to the sale of (i) a motor vehicle for a sales price
539 exceeding fifty thousand dollars, at a rate of seven per cent on the
540 entire [~~purchase~~] sales price, (ii) [~~a vessel for a sales price exceeding~~
541 ~~one hundred thousand dollars, at a rate of seven per cent on the entire~~
542 ~~purchase price, (iii)] jewelry, whether real or imitation, for a sales price
543 exceeding five thousand dollars, at a rate of seven per cent on the
544 entire [~~purchase~~] sales price, and [(iv)] (iii) an article of clothing or
545 footwear intended to be worn on or about the human body, a handbag,
546 luggage, umbrella, wallet or watch for a sales price exceeding one
547 thousand dollars, at a rate of seven per cent on the entire [~~purchase~~]
548 sales price. For purposes of this subparagraph, "motor vehicle" shall
549 have the meaning provided in section 14-1, but shall not include a
550 motor vehicle subject to the provisions of subparagraph (C) of this
551 subdivision, a motor vehicle having a gross vehicle weight rating over
552 twelve thousand five hundred pounds, or a motor vehicle having a
553 gross vehicle weight rating of twelve thousand five hundred pounds
554 or less that is not used for private passenger purposes, but is designed~~

555 or used to transport merchandise, freight or persons in connection
556 with any business enterprise and issued a commercial registration or
557 more specific type of registration by the Department of Motor
558 Vehicles; and

559 [(I) For calendar quarters ending on or after September 30, 2011, the
560 commissioner shall deposit into the municipal revenue sharing
561 account, established pursuant to section 4-66l, one and fifty-seven-
562 hundredths per cent of the amounts received by the state from the tax
563 imposed under subparagraph (A) of this subdivision, and one and
564 forty-three-hundredths of the amounts received by the state from the
565 tax imposed under subparagraph (H) of this subdivision; and]

566 [(J)] (I) For calendar quarters ending on or after September 30, 2011,
567 the commissioner shall deposit into the regional performance incentive
568 account, established pursuant to section 4-66k, six and seven-tenths
569 per cent of the amounts received by the state from the tax imposed
570 under subparagraph (B) of this subdivision and ten and seven-tenths
571 per cent of the amounts received by the state from the tax imposed
572 under subparagraph (G) of this subdivision.

573 Sec. 10. Section 12-633 of the general statutes is repealed and the
574 following is substituted in lieu thereof (*Effective from passage*):

575 The Commissioner of Revenue Services shall grant a credit against
576 any tax due under the provisions of chapter 207, 208, 209, 210, 211 or
577 212 in an amount not to exceed sixty per cent of the total cash amount
578 invested during the taxable year by the business firm in programs
579 operated or created pursuant to proposals approved pursuant to
580 section 12-632, provided a tax credit not to exceed one hundred per
581 cent of the total cash amount invested during the taxable year by the
582 business firm may be allowed for investment in certain energy
583 conservation or neighborhood advocacy projects as provided in
584 subdivisions (1), [and] (2) and (3) of section 12-635, as amended by this
585 act.

586 Sec. 11. Section 12-635 of the general statutes is repealed and the
587 following is substituted in lieu thereof (*Effective from passage*):

588 The Commissioner of Revenue Services shall grant a credit against
589 any tax due under the provisions of chapter 207, 208, 209, 210, 211 or
590 212: (1) In an amount not to exceed one hundred per cent of the total
591 cash amount invested during the taxable year by the business firm in
592 programs operated or created pursuant to proposals approved
593 pursuant to section 12-632 for energy conservation projects directed
594 toward properties occupied by persons, at least seventy-five per cent
595 of whom are at an income level not exceeding one hundred fifty per
596 cent of the poverty level for the year next preceding the year during
597 which such tax credit is to be granted; (2) in an amount [equal to] not
598 to exceed one hundred per cent of the total cash amount invested
599 during the taxable year by the business firm in programs operated or
600 created pursuant to proposals approved pursuant to section 12-632 for
601 energy conservation projects at properties owned or occupied by
602 charitable corporations, foundations, trusts or other entities as
603 determined under regulations adopted pursuant to this chapter; [or]
604 (3) in an amount not to exceed one hundred per cent of the total cash
605 amount invested during the taxable year by the business firm for
606 neighborhood advocacy provided to a targeted investment
607 community, as defined in section 32-222; or (4) in an amount not to
608 exceed sixty per cent of the total cash amount invested during the
609 taxable year by the business firm (A) in employment and training
610 programs directed at youths, at least seventy-five per cent of whom are
611 at an income level not exceeding one hundred fifty per cent of the
612 poverty level for the year next preceding the year during which such
613 tax credit is to be granted; (B) in employment and training programs
614 directed at handicapped persons as determined under regulations
615 adopted pursuant to this chapter; (C) in employment and training
616 programs for unemployed workers who are fifty years of age or older;
617 (D) in education and employment training programs for recipients in
618 the temporary family assistance program; or (E) in child care services.
619 Any other program which serves persons at least seventy-five per cent

620 of whom are at an income level not exceeding one hundred fifty per
621 cent of the poverty level for the year next preceding the year during
622 which such tax credit is to be granted and which meets the standards
623 for eligibility under this chapter shall be eligible for a tax credit under
624 this section in an amount equal to sixty per cent of the total cash
625 invested by the business firm in such program.

626 Sec. 12. Section 12-704e of the general statutes is repealed and the
627 following is substituted in lieu thereof (*Effective from passage and*
628 *applicable to taxable years commencing on or after January 1, 2013*):

629 (a) Any resident of this state, as defined in subdivision (1) of
630 subsection (a) of section 12-701, who is subject to the tax imposed
631 under this chapter for any taxable year shall be allowed a credit
632 against the tax otherwise due under this chapter in an amount equal to
633 [thirty per cent] the applicable percentage, as defined in subsection (e)
634 of this section, of the earned income credit claimed and allowed for the
635 same taxable year under Section 32 of the Internal Revenue Code, as
636 defined in subsection (a) of section 12-701.

637 (b) If the amount of the credit allowed pursuant to this section
638 exceeds the taxpayer's liability for the tax imposed under this chapter,
639 the Commissioner of Revenue Services shall treat such excess as an
640 overpayment and, except as provided under section 12-739 or 12-742,
641 shall refund the amount of such excess, without interest, to the
642 taxpayer.

643 (c) If a married individual who is otherwise eligible for the credit
644 allowed hereunder has filed a joint federal income tax return for the
645 taxable year, but is required to file a separate return under this chapter
646 for such taxable year, the credit for which such individual is eligible
647 under this section shall be an amount equal to [thirty per cent] the
648 applicable percentage, as defined in subsection (e) of this section, of
649 the earned income credit claimed and allowed for such taxable year
650 under said Section 32 of the Internal Revenue Code multiplied by a
651 fraction, the numerator of which is such individual's federal adjusted

652 gross income, as reported on such individual's separate return under
653 this chapter, and the denominator of which is the federal adjusted
654 gross income, as reported on the joint federal income tax return.

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

663 (e) For purposes of this section, "applicable percentage" means thirty
664 per cent, except (1) for the taxable year commencing on January 1,
665 2013, "applicable percentage" means twenty-five per cent, and (2) for
666 the taxable year commencing on January 1, 2014, "applicable
667 percentage" means twenty-seven and one-half per cent.

668 Sec. 13. Section 13b-61a of the general statutes is repealed and the
669 following is substituted in lieu thereof (*Effective July 1, 2013*):

670 (a) Notwithstanding the provisions of subsection (a) of section 13b-
671 61: (1) For calendar quarters ending on or after September 30, 1998,
672 and prior to September 30, 1999, the Commissioner of Revenue
673 Services shall deposit into the Special Transportation Fund established
674 under section 13b-68 five million dollars of the amount of funds
675 received by the state from the tax imposed under section 12-587 on the
676 gross earnings from the sales of petroleum products attributable to
677 sales of motor vehicle fuel; (2) for calendar quarters ending September
678 30, 1999, and prior to September 30, 2000, the commissioner shall
679 deposit into the Special Transportation Fund nine million dollars of the
680 amount of such funds received by the state from the tax imposed
681 under said section 12-587 on the gross earnings from the sales of
682 petroleum products attributable to sales of motor vehicle fuel; (3) for
683 calendar quarters ending September 30, 2000, and prior to September

684 30, 2002, the commissioner shall deposit into the Special
685 Transportation Fund eleven million five hundred thousand dollars of
686 the amount of such funds received by the state from the tax imposed
687 under said section 12-587 on the gross earnings from the sales of
688 petroleum products attributable to sales of motor vehicle fuel; (4) for
689 the calendar quarters ending September 30, 2002, and prior to
690 September 30, 2003, the commissioner shall deposit into the Special
691 Transportation Fund, five million dollars of the amount of such funds
692 received by the state from the tax imposed under said section 12-587
693 on the gross earnings from the sales of petroleum products attributable
694 to sales of motor vehicle fuel; (5) for the calendar quarter ending
695 September 30, 2003, and prior to September 30, 2005, the commissioner
696 shall deposit into the Special Transportation Fund, five million two
697 hundred fifty thousand dollars of the amount of such funds received
698 by the state from the tax imposed under said section 12-587 on the
699 gross earnings from the sales of petroleum products attributable to
700 sales of motor vehicle fuel; and (6) for the calendar quarters ending
701 September 30, 2005, and prior to September 30, 2006, the commissioner
702 shall deposit into the Special Transportation Fund ten million eight
703 hundred seventy-five thousand dollars of the amount of such funds
704 received by the state from the tax imposed under said section 12-587
705 on the gross earnings from the sales of petroleum products attributable
706 to sales of motor vehicle fuel.

707 (b) Notwithstanding the provisions of subsection (a) of section 13b-
708 61, for calendar quarters ending on or after September 30, 2006, the
709 Comptroller shall deposit into the Special Transportation Fund an
710 annual amount in accordance with the following schedule, from such
711 funds received by the state from the tax imposed under said section 12-
712 587 on the gross earnings from the sales of petroleum products. Such
713 transfers shall be made in quarterly installments.

T1	Fiscal Year	Annual Transfer
T2		
T3	2007	\$141,000,000

T4	2008	\$127,800,000
T5	2009	\$141,900,000
T6	2010	\$141,900,000
T7	2011	\$165,300,000
T8	2012	\$226,900,000
T9	2013	\$199,400,000
T10	2014	[\$222,700,000] <u>\$380,700,000</u>
T11	2015	[\$226,800,000] <u>\$379,100,000</u>
T12	2016 and thereafter	[\$231,400,000] <u>\$377,300,000</u>

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

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

734 Sec. 14. Section 13b-61c of the general statutes is repealed and the
 735 following is substituted in lieu thereof (*Effective July 1, 2013*):

736 (a) For the fiscal year ending June 30, 2010, the Comptroller shall

737 transfer the sum of seventy-one million two hundred thousand dollars
738 from the resources of the General Fund to the Special Transportation
739 Fund.

740 (b) For the fiscal year ending June 30, 2011, the Comptroller shall
741 transfer the sum of one hundred seven million five hundred fifty
742 thousand dollars from the resources of the General Fund to the Special
743 Transportation Fund.

744 (c) For the fiscal year ending June 30, 2012, the Comptroller shall
745 transfer the sum of eighty-one million five hundred fifty thousand
746 dollars from the resources of the General Fund to the Special
747 Transportation Fund.

748 (d) For the fiscal year ending June 30, 2013, the Comptroller shall
749 transfer the sum of ninety-five million two hundred forty-five
750 thousand dollars from the resources of the General Fund to the Special
751 Transportation Fund.

752 (e) For the fiscal year ending June 30, [2014, and annually thereafter]
753 2015, the Comptroller shall transfer the sum of [one hundred seventy-
754 two million eight hundred thousand] twenty million five hundred
755 thousand dollars from the resources of the General Fund to the Special
756 Transportation Fund.

757 (f) For the fiscal year ending June 30, 2016, the Comptroller shall
758 transfer the sum of one hundred fifty-two million eight hundred
759 thousand dollars from the resources of the General Fund to the Special
760 Transportation Fund.

761 (g) For the fiscal year ending June 30, 2017, and annually thereafter,
762 the Comptroller shall transfer the sum of one hundred sixty-two
763 million eight hundred thousand dollars from the resources of the
764 General Fund to the Special Transportation Fund.

765 Sec. 15. Subdivision (1) of subsection (i) of section 32-9t of the
766 general statutes is repealed and the following is substituted in lieu

767 thereof (*Effective January 1, 2014*):

768 (i) (1) There shall be allowed as a credit against the tax imposed
769 under chapters 207 to 212a, inclusive, or section 38a-743, or a
770 combination of said taxes, an amount equal to the following
771 percentage of approved investments made by or on behalf of a
772 taxpayer with respect to the following income years of the taxpayer:
773 (A) With respect to the income year in which the investment in the
774 eligible project was made and the two next succeeding income years,
775 zero per cent; (B) with respect to the third full income year succeeding
776 the year in which the investment in the eligible project was made and
777 the three next succeeding income years, ten per cent; (C) with respect
778 to the seventh full income year succeeding the year in which the
779 investment in the eligible project was made and the next two
780 succeeding years, twenty per cent. The sum of all tax credits granted
781 pursuant to the provisions of this section shall not exceed one hundred
782 million dollars with respect to a single eligible urban reinvestment
783 project or a single eligible industrial site investment project approved
784 by the commissioner. The sum of all tax credits granted pursuant to
785 the provisions of this section shall not exceed [six hundred fifty
786 million] eight hundred million dollars.

787 Sec. 16. Section 12-81 of the general statutes is amended by adding
788 subdivision (78) as follows (*Effective October 1, 2013*):

789 (NEW) (78) (A) On and after July 1, 2019, an eligible vehicle
790 belonging to any person who is an owner or a lessee of such eligible
791 vehicle, provided this exemption shall apply to the net assessed value
792 of such eligible vehicle up to a maximum value of twenty thousand
793 dollars;

794 (B) For purposes of this subdivision, "eligible vehicle" means a car,
795 light duty truck, pick-up truck or motorcycle identified on a list the
796 Commissioner of Motor Vehicles provides to the assessor of each town
797 pursuant to section 14-163; "lessee" means a person who leases an
798 eligible vehicle for a period of not less than one year, from a lessor who

799 is a licensee under section 14-15, pursuant to a written lease agreement
800 that assigns responsibility for the payment of any property tax for the
801 eligible vehicle to such lessee, regardless of whether a charge for such
802 tax is separately stated in said agreement or on a bill or invoice that
803 may be rendered to the lessee by either a taxing jurisdiction or the
804 lessor; "net assessed value" means the valuation of an eligible vehicle
805 for purposes of assessment, less the total of all property tax exemption
806 for which the owner of such eligible vehicle qualifies; and "person"
807 means a natural person.

808 Sec. 17. (NEW) (*Effective July 1, 2013*) (a) For purposes of this section:

809 (1) "Gas company" means a gas company, as defined in section 16-1
810 of the general statutes;

811 (2) "Person" means person, as defined in section 12-1 of the general
812 statutes;

813 (3) "Comprehensive energy plan" means the comprehensive energy
814 plan described in section 16a-3d of the general statutes; and

815 (4) "Eligible customer" means a person (A) whose premises (i) as of
816 July 1, 2013, are not located on or within one hundred fifty feet of a gas
817 distribution main, and (ii) are included in the natural gas expansion
818 plan prepared by a gas company and approved by the Department of
819 Energy and Environmental Protection pursuant to the comprehensive
820 energy plan, and (B) who has made a commitment, on or after July 1,
821 2013, and prior to January 1, 2014, to a gas company to convert to
822 natural gas when natural gas is available.

823 (b) There shall be allowed a credit to a gas company against the tax
824 imposed under chapter 212 of the general statutes, for calendar
825 quarters commencing on and after July 1, 2014. Such credit shall be in
826 an amount equal to the amount credited by a gas company to an
827 eligible customer. In no event shall the total amount credited by such
828 gas company to an eligible customer exceed five hundred dollars, and
829 no credits shall be allowed by such gas company to eligible customers

830 until calendar quarters commencing on or after October 1, 2013.

831 (c) To claim a credit under this section, a gas company shall
832 establish, to the satisfaction of the Commissioner of Revenue Services,
833 that it granted to each eligible customer on such customer's monthly
834 bill or invoice an amount equal to the credit claimed by such gas
835 company.

836 (d) The total amount of credits granted under this section shall not
837 exceed five million dollars in each fiscal year, commencing with the
838 fiscal year ending June 30, 2015.

839 Sec. 18. (NEW) (*Effective from passage*) (a) Residential customers and
840 small commercial customers, as each is defined in subsection (k) of
841 section 16-244c of the general statutes, who, as of June 1, 2013, are
842 receiving the standard offer and have not contracted with a
843 participating electric supplier, shall be aggregated by the state for the
844 purpose of auctioning the right to provide competitively-priced
845 electric generation service to such customers by electric suppliers
846 licensed in the state pursuant to section 16-245 of the general statutes.

847 (b) The procurement manager of the Public Utilities Regulatory
848 Authority shall issue a request for proposals to all electric suppliers
849 licensed in the state for a bid to provide a full service contract to blocks
850 of residential customers and small commercial customers on the
851 standard offer at a price that is not less than five per cent below the
852 standard offer rate for such customer class as of April 1, 2013, for a
853 period of not less than twelve months from the date such service
854 commences. The procurement manager shall establish the criteria for
855 selection of the successful proposers for competitive electric supplier
856 and shall provide the notice of the request for proposals to each electric
857 supplier licensed in this state as of the date of the issuance of the
858 request for proposals.

859 (c) (1) The responses to the request for proposal shall include the
860 price per customer such electric supplier will offer for the right to

861 supply electricity to customer blocks of not less than one hundred
862 thousand and the price per customer for each additional increment of
863 not less than ten thousand additional customers.

864 (2) The proposed term offered by such electric supplier shall be for a
865 term of not less than three years and shall lock in the rate set forth in
866 subsection (b) of this section for a period of not less than twelve
867 months from the commencement of service and shall include a
868 schedule for price determination for the subsequent two-year period.

869 (3) The price per customer shall be expressed in cost per kilowatt
870 hour and may include different rates for different customer classes and
871 levels of usage.

872 (d) The electric distribution companies supplying residential
873 customers and small commercial customers on the standard offer shall
874 provide to the procurement manager such relevant data as requested
875 by the procurement manager for purposes of developing the request
876 for proposals, including, but not limited to, the average per customer
877 usage in each such customer class for the previous twelve-month
878 period, the number of such customers who are delinquent, have
879 defaulted or are in collections, and the net average number of such
880 customers who moved off of the standard offer in the preceding
881 twelve-month period.

882 (e) Nothing in this section shall prohibit a residential customer or
883 small business customer who has been aggregated and auctioned to an
884 electric supplier from choosing to obtain service from any other
885 licensed electric supplier at any time.

886 (f) The procurement manager shall issue a request for proposals on
887 or before July 1, 2013, and at subsequent intervals of not less than three
888 years or when the number of new residential customers and small
889 commercial customers on the standard offer and not served by a
890 competitive electric supplier reaches a threshold of ten thousand
891 customers.

892 (g) The electric supplier or suppliers awarded a competitive supply
893 contract as a result of the request for proposals issued pursuant to this
894 section shall remit the amount accepted as its per customer bid to the
895 state for deposit into the General Fund not later than thirty days after
896 the date of the award.

897 (h) In accordance with the provisions of section 16-244m of the
898 general statutes, an electric distribution company shall continue to
899 provide service to (1) any residential customer or small commercial
900 customer not transferred to a competitive electric supplier as a result of
901 the auction process provided for in this section, or (2) any new
902 residential customer or small commercial customer that does not select
903 a competitive electric supplier.

904 (i) The procurement manager may require an electric supplier to
905 provide forms of assurance that the contracts resulting from the
906 auction process will be fulfilled. An electric supplier that fails to fulfill
907 its contractual obligations pursuant to an award in accordance with
908 this section shall be subject to civil penalties, in accordance with the
909 provisions of section 16-41 of the general statutes, or the suspension or
910 revocation of such electric supplier's license, or a prohibition on the
911 acceptance of new customers by such electric supplier, following a
912 hearing that is conducted as a contested case, as provided in chapter 54
913 of the general statutes.

914 Sec. 19. Subsection (a) of section 7-34a of the general statutes is
915 repealed and the following is substituted in lieu thereof (*Effective July*
916 *1, 2013*):

917 (a) Town clerks shall receive, for recording any document, ten
918 dollars for the first page and five dollars for each subsequent page or
919 fractional part thereof, a page being not more than eight and one-half
920 by fourteen inches. Town clerks shall receive, for recording the
921 information contained in a certificate of registration for the practice of
922 any of the healing arts, [five] ten dollars. Town clerks shall receive, for
923 recording documents conforming to, or substantially similar to, section

924 47-36c, which are clearly entitled "statutory form" in the heading of
925 such documents, as follows: For the first page of a warranty deed, a
926 quitclaim deed, a mortgage deed, or an assignment of mortgage, ten
927 dollars; for each additional page of such documents, five dollars; and
928 for each assignment of mortgage, subsequent to the first two
929 assignments, two dollars. Town clerks shall receive, for recording any
930 document with respect to which certain data must be submitted by
931 each town clerk to the Secretary of the Office of Policy and
932 Management in accordance with section 10-261b, two dollars in
933 addition to the regular recording fee. Any person who offers any
934 written document for recording in the office of any town clerk, which
935 document fails to have legibly typed, printed or stamped directly
936 beneath the signatures the names of the persons who executed such
937 document, the names of any witnesses thereto and the name of the
938 officer before whom the same was acknowledged, shall pay one dollar
939 in addition to the regular recording fee. Town clerks shall receive, for
940 recording any deed, except a mortgage deed, conveying title to real
941 estate, which deed does not contain the current mailing address of the
942 grantee, five dollars in addition to the regular recording fee. Town
943 clerks shall receive, for filing any document, [~~five~~] ten dollars; for
944 receiving and keeping a survey or map, legally filed in the town clerk's
945 office, [~~five~~] ten dollars; and for indexing such survey or map, in
946 accordance with section 7-32, [~~five~~] ten dollars, except with respect to
947 indexing any such survey or map pertaining to a subdivision of land as
948 defined in section 8-18, in which event town clerks shall receive
949 [~~fifteen~~] twenty dollars for each such indexing. Town clerks shall
950 receive, for a copy, in any format, of any document either recorded or
951 filed in their offices, one dollar for each page or fractional part thereof,
952 as the case may be; for certifying any copy of the same, two dollars; for
953 making a copy of any survey or map, the actual cost thereof; and for
954 certifying such copy of a survey or map, two dollars. Town clerks shall
955 receive, for recording the commission and oath of a notary public, [~~ten~~]
956 twenty dollars; and for certifying under seal to the official character of
957 a notary, [~~two~~] five dollars.

958 Sec. 20. Section 7-73 of the general statutes is repealed and the
959 following is substituted in lieu thereof (*Effective July 1, 2013*):

960 (a) To any person performing the duties required by the provisions
961 of the general statutes relating to registration of marriages, deaths and
962 fetal deaths, the following fees shall be allowed: (1) For the license to
963 marry, [ten] twenty dollars; and (2) for issuing each burial or removal,
964 transit and burial permit, [three] ten dollars.

965 (b) A [twenty-dollar] thirty-dollar surcharge shall be paid to the
966 registrar for each license to marry in addition to the fee for such license
967 established pursuant to subsection (a) of this section. The registrar
968 shall retain [one dollar] five dollars from each such surcharge for
969 administrative costs and shall forward the remainder, on or before the
970 tenth day of the month following each calendar quarter, to the
971 Department of Public Health. The receipts shall be deposited into an
972 account of the State Treasurer and credited to the General Fund. The
973 State Treasurer shall segregate seventy-six per cent of the receipts for
974 further credit to a separate nonlapsing account established by the
975 Comptroller for use by the Department of Social Services for shelter
976 services for victims of household abuse in accordance with section 17b-
977 850 and by the Department of Public Health for rape crisis services
978 funded under section 19a-2a. Such funds shall be allocated for these
979 purposes by the Office of Policy and Management in consultation with
980 the Commissioners of Social Services and Public Health based on an
981 evaluation of need, service delivery costs and availability of other
982 funds. The Commissioners of Social Services and Public Health shall
983 distribute such funds to the recipient organizations in accordance with
984 such allocations not later than October fifteenth, annually. No such
985 funds shall (1) be retained by the Office of Policy and Management, the
986 Commissioner of Social Services or the Commissioner of Public Health
987 for administrative purposes; or (2) supplant any state or federal funds
988 otherwise available for such services.

989 Sec. 21. Subsection (b) of section 19a-323 of the general statutes is
990 repealed and the following is substituted in lieu thereof (*Effective July*

991 1, 2013):

992 (b) If death occurred in this state, the death certificate required by
993 law shall be filed with the registrar of vital statistics for the town in
994 which such person died, if known, or, if not known, for the town in
995 which the body was found. The Chief Medical Examiner, Deputy Chief
996 Medical Examiner, associate medical examiner, an authorized assistant
997 medical examiner or other authorized designee shall complete the
998 cremation certificate, stating that such medical examiner or other
999 authorized designee has made inquiry into the cause and manner of
1000 death and is of the opinion that no further examination or judicial
1001 inquiry is necessary. The cremation certificate shall be submitted to the
1002 registrar of vital statistics of the town in which such person died, if
1003 known, or, if not known, of the town in which the body was found, or
1004 with the registrar of vital statistics of the town in which the funeral
1005 director having charge of the body is located. Upon receipt of the
1006 cremation certificate, the registrar shall authorize such certificate, keep
1007 such certificate on permanent record, and issue a cremation permit,
1008 except that if the cremation certificate is submitted to the registrar of
1009 the town where the funeral director is located, such certificate shall be
1010 forwarded to the registrar of the town where the person died to be
1011 kept on permanent record. If a cremation permit must be obtained
1012 during the hours that the office of the local registrar of the town where
1013 death occurred is closed, a subregistrar appointed to serve such town
1014 may authorize such cremation permit upon receipt and review of a
1015 properly completed cremation permit and cremation certificate. A
1016 subregistrar who is licensed as a funeral director or embalmer
1017 pursuant to chapter 385, or the employee or agent of such funeral
1018 director or embalmer shall not issue a cremation permit to himself or
1019 herself. A subregistrar shall forward the cremation certificate to the
1020 local registrar of the town where death occurred, not later than seven
1021 days after receiving such certificate. The estate of the deceased person,
1022 if any, shall pay the sum of one hundred fifty dollars for the issuance
1023 of the cremation certificate, provided the Office of the Chief Medical
1024 Examiner shall not assess any fees for costs that are associated with the

1025 cremation of a stillborn fetus. No cremation certificate shall be
1026 required for a permit to cremate the remains of bodies pursuant to
1027 section 19a-270a. When the cremation certificate is submitted to a town
1028 other than that where the person died, the registrar of vital statistics
1029 for such other town shall ascertain from the original removal, transit
1030 and burial permit that the certificates required by the state statutes
1031 have been received and recorded, that the body has been prepared in
1032 accordance with the Public Health Code and that the entry regarding
1033 the place of disposal is correct. Whenever the registrar finds that the
1034 place of disposal is incorrect, the registrar shall issue a corrected
1035 removal, transit and burial permit and, after inscribing and recording
1036 the original permit in the manner prescribed for sextons' reports under
1037 section 7-66, shall then immediately give written notice to the registrar
1038 for the town where the death occurred of the change in place of
1039 disposal stating the name and place of the crematory and the date of
1040 cremation. Such written notice shall be sufficient authorization to
1041 correct these items on the original certificate of death. The fee for a
1042 cremation permit shall be [three] ten dollars and for the written notice
1043 one dollar. The Department of Public Health shall provide forms for
1044 cremation permits, which shall not be the same as for regular burial
1045 permits and shall include space to record information about the
1046 intended manner of disposition of the cremated remains, and such
1047 blanks and books as may be required by the registrars.

1048 Sec. 22. Section 30-53 of the general statutes is repealed and the
1049 following is substituted in lieu thereof (*Effective July 1, 2013*):

1050 Each permit granted or renewed by the Department of Consumer
1051 Protection shall be of no effect until a duplicate thereof has been filed
1052 by the permittee with the town clerk of the town within which the club
1053 or place of business described in such permit is situated; provided the
1054 place of filing of railroad and boat permits shall be the office of the
1055 town clerk of the town of New Haven, and airline permits, the office of
1056 the town clerk of the town of Hartford. The fee for such filing shall be
1057 [two] twenty dollars.

1058 Sec. 23. (*Effective July 1, 2013*) Notwithstanding any provision of the
1059 general statutes, the sum of \$30,000,000 shall be transferred from the
1060 resources of the Connecticut Resource Recovery Authority (CRRA)
1061 and credited to the resources of the General Fund for the fiscal year
1062 ending June 30, 2014.

1063 Sec. 24. (*Effective July 1, 2013*) Notwithstanding the provisions of
1064 section 16-331cc of the general statutes, the sum of \$3,400,000 shall be
1065 transferred from the public, educational and governmental
1066 programming and education technology investment account and
1067 credited to the resources of the General Fund for the fiscal year ending
1068 June 30, 2014.

1069 Sec. 25. (*Effective July 1, 2013*) Notwithstanding the provisions of
1070 section 16-331cc of the general statutes, the sum of \$3,500,000 shall be
1071 transferred from the public, educational and governmental
1072 programming and education technology investment account and
1073 credited to the resources of the General Fund for the fiscal year ending
1074 June 30, 2015.

1075 Sec. 26. (*Effective July 1, 2013*) The sum of \$62,500,000 shall be
1076 transferred from the resources of the Special Transportation Fund,
1077 established pursuant to section 13b-68 of the general statutes, and
1078 credited to the resources of the General Fund for the fiscal year ending
1079 June 30, 2014.

1080 Sec. 27. (*Effective July 1, 2013*) The sum of \$3,400,000 shall be
1081 transferred from the resources of the Special Transportation Fund,
1082 established pursuant to section 13b-68 of the general statutes, and
1083 credited to the resources of the General Fund for the fiscal year ending
1084 June 30, 2015.

1085 Sec. 28. Section 12-494a of the general statutes is repealed. (*Effective*
1086 *July 1, 2013*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2013	New section
Sec. 2	July 1, 2013	4-28e(c)
Sec. 3	<i>from passage and applicable to calendar years commencing on or after January 1, 2013</i>	12-211a(a)
Sec. 4	<i>from passage</i>	12-214(b)(7)
Sec. 5	<i>from passage</i>	12-219(b)(7)
Sec. 6	<i>July 1, 2013, and applicable to sales occurring on or after said date</i>	12-407(a)(2)
Sec. 7	<i>July 1, 2013, and applicable to sales occurring on or after said date</i>	12-407(a)
Sec. 8	July 1, 2013	12-408(1)
Sec. 9	July 1, 2013	12-411(1)
Sec. 10	<i>from passage</i>	12-633
Sec. 11	<i>from passage</i>	12-635
Sec. 12	<i>from passage and applicable to taxable years commencing on or after January 1, 2013</i>	12-704e
Sec. 13	July 1, 2013	13b-61a
Sec. 14	July 1, 2013	13b-61c
Sec. 15	January 1, 2014	32-9t(i)(1)
Sec. 16	October 1, 2013	12-81
Sec. 17	July 1, 2013	New section
Sec. 18	<i>from passage</i>	New section
Sec. 19	July 1, 2013	7-34a(a)
Sec. 20	July 1, 2013	7-73
Sec. 21	July 1, 2013	19a-323(b)
Sec. 22	July 1, 2013	30-53
Sec. 23	July 1, 2013	New section
Sec. 24	July 1, 2013	New section
Sec. 25	July 1, 2013	New section
Sec. 26	July 1, 2013	New section

Sec. 27	<i>July 1, 2013</i>	New section
Sec. 28	<i>July 1, 2013</i>	Repealer section

Statement of Legislative Commissioners:

In section 2, the effective date was changed from "from passage" to "July 1, 2013", and the transfers in subdivision (2) were rewritten to apply by fiscal year. Both changes were made for accuracy and clarity.

FIN *Joint Favorable Subst.*