



General Assembly

January Session, 2015

**Governor's Bill No. 946**

LCO No. 3934



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. LOONEY, 11<sup>th</sup> Dist.

SEN. DUFF, 25<sup>th</sup> Dist.

REP. SHARKEY, 88<sup>th</sup> Dist.

REP. ARESIMOWICZ, 30<sup>th</sup> Dist.

***AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR'S BUDGET.***

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

1 Section 1. Subsection (a) of section 12-702 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage and applicable to taxable years commencing on or after January 1,*  
4 *2015*):

5 (a) (1) (A) Any person, other than a trust or estate, subject to the tax  
6 under this chapter for any taxable year who files under the federal  
7 income tax for such taxable year as a married individual filing  
8 separately or, for taxable years commencing prior to January 1, 2000,  
9 who files income tax for such taxable year as an unmarried individual  
10 shall be entitled to a personal exemption of twelve thousand dollars in  
11 determining Connecticut taxable income for purposes of this chapter.

12 (B) In the case of any such taxpayer whose Connecticut adjusted  
13 gross income for the taxable year exceeds twenty-four thousand  
14 dollars, the exemption amount shall be reduced by one thousand  
15 dollars for each one thousand dollars, or fraction thereof, by which the  
16 taxpayer's Connecticut adjusted gross income for the taxable year  
17 exceeds said amount. In no event shall the reduction exceed one  
18 hundred per cent of the exemption.

19 (2) For taxable years commencing on or after January 1, 2000, any  
20 person, other than a trust or estate, subject to the tax under this chapter  
21 for any taxable year who files under the federal income tax for such  
22 taxable year as an unmarried individual shall be entitled to a personal  
23 exemption in determining Connecticut taxable income for purposes of  
24 this chapter as follows:

25 (A) For taxable years commencing on or after January 1, 2000, but  
26 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In  
27 the case of any such taxpayer whose Connecticut adjusted gross  
28 income for the taxable year exceeds twenty-four thousand five  
29 hundred dollars, the exemption amount shall be reduced by one  
30 thousand dollars for each one thousand dollars, or fraction thereof, by  
31 which the taxpayer's Connecticut adjusted gross income for the taxable  
32 year exceeds said amount. In no event shall the reduction exceed one  
33 hundred per cent of the exemption;

34 (B) For taxable years commencing on or after January 1, 2001, but  
35 prior to January 1, 2004, twelve thousand five hundred dollars. In the  
36 case of any such taxpayer whose Connecticut adjusted gross income  
37 for the taxable year exceeds twenty-five thousand dollars, the  
38 exemption amount shall be reduced by one thousand dollars for each  
39 one thousand dollars, or fraction thereof, by which the taxpayer's  
40 Connecticut adjusted gross income for the taxable year exceeds said  
41 amount. In no event shall the reduction exceed one hundred per cent  
42 of the exemption;

43 (C) For taxable years commencing on or after January 1, 2004, but  
44 prior to January 1, 2007, twelve thousand six hundred twenty-five  
45 dollars. In the case of any such taxpayer whose Connecticut adjusted  
46 gross income for the taxable year exceeds twenty-five thousand two  
47 hundred fifty dollars, the exemption amount shall be reduced by one  
48 thousand dollars for each one thousand dollars, or fraction thereof, by  
49 which the taxpayer's Connecticut adjusted gross income for the taxable  
50 year exceeds said amount. In no event shall the reduction exceed one  
51 hundred per cent of the exemption;

52 (D) For taxable years commencing on or after January 1, 2007, but  
53 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.  
54 In the case of any such taxpayer whose Connecticut adjusted gross  
55 income for the taxable year exceeds twenty-five thousand five hundred  
56 dollars, the exemption amount shall be reduced by one thousand  
57 dollars for each one thousand dollars, or fraction thereof, by which the  
58 taxpayer's Connecticut adjusted gross income for the taxable year  
59 exceeds said amount. In no event shall the reduction exceed one  
60 hundred per cent of the exemption;

61 (E) For taxable years commencing on or after January 1, 2008, but  
62 prior to January 1, 2012, thirteen thousand dollars. In the case of any  
63 such taxpayer whose Connecticut adjusted gross income for the  
64 taxable year exceeds twenty-six thousand dollars, the exemption  
65 amount shall be reduced by one thousand dollars for each one  
66 thousand dollars, or fraction thereof, by which the taxpayer's  
67 Connecticut adjusted gross income for the taxable year exceeds said  
68 amount. In no event shall the reduction exceed one hundred per cent  
69 of the exemption;

70 (F) For taxable years commencing on or after January 1, 2012, but  
71 prior to January 1, 2013, thirteen thousand five hundred dollars. In the  
72 case of any such taxpayer whose Connecticut adjusted gross income  
73 for the taxable year exceeds twenty-seven thousand dollars, the  
74 exemption amount shall be reduced by one thousand dollars for each

75 one thousand dollars, or fraction thereof, by which the taxpayer's  
76 Connecticut adjusted gross income for the taxable year exceeds said  
77 amount. In no event shall the reduction exceed one hundred per cent  
78 of the exemption;

79 (G) For taxable years commencing on or after January 1, 2013, but  
80 prior to January 1, 2014, fourteen thousand dollars. In the case of any  
81 such taxpayer whose Connecticut adjusted gross income for the  
82 taxable year exceeds twenty-eight thousand dollars, the exemption  
83 amount shall be reduced by one thousand dollars for each one  
84 thousand dollars, or fraction thereof, by which the taxpayer's  
85 Connecticut adjusted gross income for the taxable year exceeds said  
86 amount. In no event shall the reduction exceed one hundred per cent  
87 of the exemption;

88 (H) For taxable years commencing on or after January 1, 2014, but  
89 prior to January 1, [2015] 2018, fourteen thousand five hundred dollars.  
90 In the case of any such taxpayer whose Connecticut adjusted gross  
91 income for the taxable year exceeds twenty-nine thousand dollars, the  
92 exemption amount shall be reduced by one thousand dollars for each  
93 one thousand dollars, or fraction thereof, by which the taxpayer's  
94 Connecticut adjusted gross income for the taxable year exceeds said  
95 amount. In no event shall the reduction exceed one hundred per cent  
96 of the exemption;

97 (I) For taxable years commencing on or after January 1, [2015] 2018,  
98 fifteen thousand dollars. In the case of any such taxpayer whose  
99 Connecticut adjusted gross income for the taxable year exceeds thirty  
100 thousand dollars, the exemption amount shall be reduced by one  
101 thousand dollars for each one thousand dollars, or fraction thereof, by  
102 which the taxpayer's Connecticut adjusted gross income for the taxable  
103 year exceeds said amount. In no event shall the reduction exceed one  
104 hundred per cent of the exemption.

105 Sec. 2. Subparagraphs (H) to (I), inclusive, of subdivision (2) of

106 subsection (a) of section 12-703 of the general statutes are repealed and  
 107 the following is substituted in lieu thereof (*Effective from passage and*  
 108 *applicable to taxable years commencing on or after January 1, 2015*):

109 (H) For taxable years commencing on or after January 1, 2014, but  
 110 prior to January 1, [2015] 2018:

T1	Connecticut	
T2	Adjusted Gross Income	Amount of Credit
T3	Over \$14,500 but	
T4	not over \$18,100	75%
T5	Over \$18,100 but	
T6	not over \$18,600	70%
T7	Over \$18,600 but	
T8	not over \$19,100	65%
T9	Over \$19,100 but	
T10	not over \$19,600	60%
T11	Over \$19,600 but	
T12	not over \$20,100	55%
T13	Over \$20,100 but	
T14	not over \$20,600	50%
T15	Over \$20,600 but	
T16	not over \$21,100	45%
T17	Over \$21,100 but	
T18	not over \$21,600	40%
T19	Over \$21,600 but	
T20	not over \$24,200	35%
T21	Over \$24,200 but	
T22	not over \$24,700	30%
T23	Over \$24,700 but	
T24	not over \$25,200	25%
T25	Over \$25,200 but	
T26	not over \$25,700	20%

T27	Over \$25,700 but	
T28	not over \$30,200	15%
T29	Over \$30,200 but	
T30	not over \$30,700	14%
T31	Over \$30,700 but	
T32	not over \$31,200	13%
T33	Over \$31,200 but	
T34	not over \$31,700	12%
T35	Over \$31,700 but	
T36	not over \$32,200	11%
T37	Over \$32,200 but	
T38	not over \$58,000	10%
T39	Over \$58,000 but	
T40	not over \$58,500	9%
T41	Over \$58,500 but	
T42	not over \$59,000	8%
T43	Over \$59,000 but	
T44	not over \$59,500	7%
T45	Over \$59,500 but	
T46	not over \$60,000	6%
T47	Over \$60,000 but	
T48	not over \$60,500	5%
T49	Over \$60,500 but	
T50	not over \$61,000	4%
T51	Over \$61,000 but	
T52	not over \$61,500	3%
T53	Over \$61,500 but	
T54	not over \$62,000	2%
T55	Over \$62,000 but	
T56	not over \$62,500	1%

111 (I) For taxable years commencing on or after January 1, [2015] 2018:

T57	Connecticut	
T58	Adjusted Gross Income	Amount of Credit
T59	Over \$15,000 but	
T60	not over \$18,800	75%
T61	Over \$18,800 but	
T62	not over \$19,300	70%
T63	Over \$19,300 but	
T64	not over \$19,800	65%
T65	Over \$19,800 but	
T66	not over \$20,300	60%
T67	Over \$20,300 but	
T68	not over \$20,800	55%
T69	Over \$20,800 but	
T70	not over \$21,300	50%
T71	Over \$21,300 but	
T72	not over \$21,800	45%
T73	Over \$21,800 but	
T74	not over \$22,300	40%
T75	Over \$22,300 but	
T76	not over \$25,000	35%
T77	Over \$25,000 but	
T78	not over \$25,500	30%
T79	Over \$25,500 but	
T80	not over \$26,000	25%
T81	Over \$26,000 but	
T82	not over \$26,500	20%
T83	Over \$26,500 but	
T84	not over \$31,300	15%
T85	Over \$31,300 but	
T86	not over \$31,800	14%
T87	Over \$31,800 but	
T88	not over \$32,300	13%
T89	Over \$32,300 but	
T90	not over \$32,800	12%

T91	Over \$32,800 but	
T92	not over \$33,300	11%
T93	Over \$33,300 but	
T94	not over \$60,000	10%
T95	Over \$60,000 but	
T96	not over \$60,500	9%
T97	Over \$60,500 but	
T98	not over \$61,000	8%
T99	Over \$61,000 but	
T100	not over \$61,500	7%
T101	Over \$61,500 but	
T102	not over \$62,000	6%
T103	Over \$62,000 but	
T104	not over \$62,500	5%
T105	Over \$62,500 but	
T106	not over \$63,000	4%
T107	Over \$63,000 but	
T108	not over \$63,500	3%
T109	Over \$63,500 but	
T110	not over \$64,000	2%
T111	Over \$64,000 but	
T112	not over \$64,500	1%

112       Sec. 3. Subparagraphs (I) to (J), inclusive, of subdivision (1) of  
 113 subsection (c) of section 12-704c of the general statutes are repealed  
 114 and the following is substituted in lieu thereof (*Effective from passage*  
 115 *and applicable to taxable years commencing on or after January 1, 2015*):

116       (I) For taxable years commencing on or after January 1, 2014, but  
 117 prior to January 1, [2015] 2018, in the case of any such taxpayer who  
 118 files under the federal income tax for such taxable year as an  
 119 unmarried individual whose Connecticut adjusted gross income  
 120 exceeds sixty-two thousand five hundred dollars, the amount of the



121 credit shall be reduced by fifteen per cent for each ten thousand  
122 dollars, or fraction thereof, by which the taxpayer's Connecticut  
123 adjusted gross income exceeds said amount.

124 (J) For taxable years commencing on or after January 1, [2015] 2018,  
125 in the case of any such taxpayer who files under the federal income tax  
126 for such taxable year as an unmarried individual whose Connecticut  
127 adjusted gross income exceeds sixty-four thousand five hundred  
128 dollars, the amount of the credit shall be reduced by fifteen per cent for  
129 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
130 Connecticut adjusted gross income exceeds said amount.

131 Sec. 4. Subsection (e) of section 12-704e of the general statutes is  
132 repealed and the following is substituted in lieu thereof (*Effective from*  
133 *passage and applicable to taxable years commencing on or after January 1,*  
134 *2015*):

135 (e) For purposes of this section, "applicable percentage" means thirty  
136 per cent, except (1) for the taxable year commencing on January 1,  
137 2013, "applicable percentage" means twenty-five per cent, and (2) for  
138 [the taxable year] taxable years commencing on or after January 1,  
139 2014, but prior to January 1, 2017, "applicable percentage" means  
140 twenty-seven and one-half per cent.

141 Sec. 5. Subsection (b) of section 12-214 of the general statutes is  
142 repealed and the following is substituted in lieu thereof (*Effective from*  
143 *passage and applicable to income years commencing on or after January 1,*  
144 *2016*):

145 (b) (1) With respect to income years commencing on or after January  
146 1, 1989, and prior to January 1, 1992, any company subject to the tax  
147 imposed in accordance with subsection (a) of this section shall pay, for  
148 each such income year, an additional tax in an amount equal to twenty  
149 per cent of the tax calculated under said subsection (a) for such income  
150 year, without reduction of the tax so calculated by the amount of any  
151 credit against such tax. The additional amount of tax determined

152 under this subsection for any income year shall constitute a part of the  
153 tax imposed by the provisions of said subsection (a) and shall become  
154 due and be paid, collected and enforced as provided in this chapter.

155 (2) With respect to income years commencing on or after January 1,  
156 1992, and prior to January 1, 1993, any company subject to the tax  
157 imposed in accordance with subsection (a) of this section shall pay, for  
158 each such income year, an additional tax in an amount equal to ten per  
159 cent of the tax calculated under said subsection (a) for such income  
160 year, without reduction of the tax so calculated by the amount of any  
161 credit against such tax. The additional amount of tax determined  
162 under this subsection for any income year shall constitute a part of the  
163 tax imposed by the provisions of said subsection (a) and shall become  
164 due and be paid, collected and enforced as provided in this chapter.

165 (3) With respect to income years commencing on or after January 1,  
166 2003, and prior to January 1, 2004, any company subject to the tax  
167 imposed in accordance with subsection (a) of this section shall pay, for  
168 each such income year, an additional tax in an amount equal to twenty  
169 per cent of the tax calculated under said subsection (a) for such income  
170 year, without reduction of the tax so calculated by the amount of any  
171 credit against such tax. The additional amount of tax determined  
172 under this subsection for any income year shall constitute a part of the  
173 tax imposed by the provisions of said subsection (a) and shall become  
174 due and be paid, collected and enforced as provided in this chapter.

175 (4) With respect to income years commencing on or after January 1,  
176 2004, and prior to January 1, 2005, any company subject to the tax  
177 imposed in accordance with subsection (a) of this section shall pay, for  
178 each such income year, an additional tax in an amount equal to  
179 twenty-five per cent of the tax calculated under said subsection (a) for  
180 such income year, without reduction of the tax so calculated by the  
181 amount of any credit against such tax, except that any company that  
182 pays the minimum tax of two hundred fifty dollars under section 12-  
183 219, as amended by this act, or 12-223c for such income year shall not

184 be subject to the additional tax imposed by this subdivision. The  
185 additional amount of tax determined under this subdivision for any  
186 income year shall constitute a part of the tax imposed by the  
187 provisions of said subsection (a) and shall become due and be paid,  
188 collected and enforced as provided in this chapter.

189 (5) With respect to income years commencing on or after January 1,  
190 2006, and prior to January 1, 2007, any company subject to the tax  
191 imposed in accordance with subsection (a) of this section shall pay,  
192 except when the tax so calculated is equal to two hundred fifty dollars,  
193 for each such income year, an additional tax in an amount equal to  
194 twenty per cent of the tax calculated under said subsection (a) for such  
195 income year, without reduction of the tax so calculated by the amount  
196 of any credit against such tax. The additional amount of tax  
197 determined under this subsection for any income year shall constitute  
198 a part of the tax imposed by the provisions of said subsection (a) and  
199 shall become due and be paid, collected and enforced as provided in  
200 this chapter.

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

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

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

219 (7) (A) With respect to income years commencing on or after  
220 January 1, 2012, [and prior to January 1, 2016,] any company subject to  
221 the tax imposed in accordance with subsection (a) of this section shall  
222 pay, for each such income year, except when the tax so calculated is  
223 equal to two hundred fifty dollars, an additional tax in an amount  
224 equal to twenty per cent of the tax calculated under said subsection (a)  
225 for such income year, without reduction of the tax so calculated by the  
226 amount of any credit against such tax. The additional amount of tax  
227 determined under this subsection for any income year shall constitute  
228 a part of the tax imposed by the provisions of said subsection (a) and  
229 shall become due and be paid, collected and enforced as provided in  
230 this chapter.

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

237 Sec. 6. Subsection (b) of section 12-219 of the general statutes is  
238 repealed and the following is substituted in lieu thereof (*Effective from*  
239 *passage and applicable to income years commencing on or after January 1,*  
240 *2016*):

241 (b) (1) With respect to income years commencing on or after January  
242 1, 1989, and prior to January 1, 1992, the additional tax imposed on any  
243 company and calculated in accordance with subsection (a) of this  
244 section shall, for each such income year, except when the tax so  
245 calculated is equal to two hundred fifty dollars, be increased by adding  
246 thereto an amount equal to twenty per cent of the additional tax so

247 calculated for such income year, without reduction of the additional  
248 tax so calculated by the amount of any credit against such tax. The  
249 increased amount of tax payable by any company under this section,  
250 as determined in accordance with this subsection, shall become due  
251 and be paid, collected and enforced as provided in this chapter.

252 (2) With respect to income years commencing on or after January 1,  
253 1992, and prior to January 1, 1993, the additional tax imposed on any  
254 company and calculated in accordance with subsection (a) of this  
255 section shall, for each such income year, except when the tax so  
256 calculated is equal to two hundred fifty dollars, be increased by adding  
257 thereto an amount equal to ten per cent of the additional tax so  
258 calculated for such income year, without reduction of the tax so  
259 calculated by the amount of any credit against such tax. The increased  
260 amount of tax payable by any company under this section, as  
261 determined in accordance with this subsection, shall become due and  
262 be paid, collected and enforced as provided in this chapter.

263 (3) With respect to income years commencing on or after January 1,  
264 2003, and prior to January 1, 2004, the additional tax imposed on any  
265 company and calculated in accordance with subsection (a) of this  
266 section shall, for each such income year, be increased by adding  
267 thereto an amount equal to twenty per cent of the additional tax so  
268 calculated for such income year, without reduction of the tax so  
269 calculated by the amount of any credit against such tax. The increased  
270 amount of tax payable by any company under this section, as  
271 determined in accordance with this subsection, shall become due and  
272 be paid, collected and enforced as provided in this chapter.

273 (4) With respect to income years commencing on or after January 1,  
274 2004, and prior to January 1, 2005, the additional tax imposed on any  
275 company and calculated in accordance with subsection (a) of this  
276 section shall, for each such income year, be increased by adding  
277 thereto an amount equal to twenty-five per cent of the additional tax so  
278 calculated for such income year, without reduction of the tax so

279 calculated by the amount of any credit against such tax, except that  
280 any company that pays the minimum tax of two hundred fifty dollars  
281 under this section or section 12-223c for such income year shall not be  
282 subject to such additional tax. The increased amount of tax payable by  
283 any company under this subdivision, as determined in accordance  
284 with this subsection, shall become due and be paid, collected and  
285 enforced as provided in this chapter.

286 (5) With respect to income years commencing on or after January 1,  
287 2006, and prior to January 1, 2007, the additional tax imposed on any  
288 company and calculated in accordance with subsection (a) of this  
289 section shall, for each such income year, except when the tax so  
290 calculated is equal to two hundred fifty dollars, be increased by adding  
291 thereto an amount equal to twenty per cent of the additional tax so  
292 calculated for such income year, without reduction of the tax so  
293 calculated by the amount of any credit against such tax. The increased  
294 amount of tax payable by any company under this section, as  
295 determined in accordance with this subsection, shall become due and  
296 be paid, collected and enforced as provided in this chapter.

297 (6) (A) With respect to income years commencing on or after  
298 January 1, 2009, and prior to January 1, 2012, the additional tax  
299 imposed on any company and calculated in accordance with  
300 subsection (a) of this section shall, for each such income year, except  
301 when the tax so calculated is equal to two hundred fifty dollars, be  
302 increased by adding thereto an amount equal to ten per cent of the  
303 additional tax so calculated for such income year, without reduction of  
304 the tax so calculated by the amount of any credit against such tax. The  
305 increased amount of tax payable by any company under this section,  
306 as determined in accordance with this subsection, shall become due  
307 and be paid, collected and enforced as provided in this chapter.

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

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

314 (7) (A) With respect to income years commencing on or after  
315 January 1, 2012, [and prior to January 1, 2016,] the additional tax  
316 imposed on any company and calculated in accordance with  
317 subsection (a) of this section shall, for each such income year, except  
318 when the tax so calculated is equal to two hundred fifty dollars, be  
319 increased by adding thereto an amount equal to twenty per cent of the  
320 additional tax so calculated for such income year, without reduction of  
321 the tax so calculated by the amount of any credit against such tax. The  
322 increased amount of tax payable by any company under this section,  
323 as determined in accordance with this subsection, shall become due  
324 and be paid, collected and enforced as provided in this chapter.

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

331 Sec. 7. Subsection (a) of section 12-211a of the general statutes is  
332 repealed and the following is substituted in lieu thereof (*Effective from*  
333 *passage and applicable to calendar years commencing on or after January 1,*  
334 *2015*):

335 (a) (1) Notwithstanding any provision of the general statutes, and  
336 except as otherwise provided in subdivision (5) of this subsection or in  
337 subsection (b) of this section, the amount of tax credit or credits  
338 otherwise allowable against the tax imposed under this chapter for any  
339 calendar year shall not exceed seventy per cent of the amount of tax  
340 due from such taxpayer under this chapter with respect to such  
341 calendar year of the taxpayer prior to the application of such credit or

342 credits.

343 (2) For the calendar year commencing January 1, 2011, "type one tax  
344 credits" means tax credits allowable under section 12-217jj, as amended  
345 by this act, 12-217kk or 12-217ll; "type two tax credits" means tax  
346 credits allowable under section 38a-88a; "type three tax credits" means  
347 tax credits that are not type one tax credits or type two tax credits;  
348 "thirty per cent threshold" means thirty per cent of the amount of tax  
349 due from a taxpayer under this chapter prior to the application of tax  
350 credit; "fifty-five per cent threshold" means fifty-five per cent of the  
351 amount of tax due from a taxpayer under this chapter prior to the  
352 application of tax credits; and "seventy per cent threshold" means  
353 seventy per cent of the amount of tax due from a taxpayer under this  
354 chapter prior to the application of tax credits.

355 (3) For the calendar year commencing January 1, 2012, "type one tax  
356 credits" means the tax credit allowable under section 12-217ll; "type  
357 two tax credits" means tax credits allowable under section 38a-88a;  
358 "type three tax credits" means tax credits that are not type one tax  
359 credits or type two tax credits; "thirty per cent threshold" means thirty  
360 per cent of the amount of tax due from a taxpayer under this chapter  
361 prior to the application of tax credit; "fifty-five per cent threshold"  
362 means fifty-five per cent of the amount of tax due from a taxpayer  
363 under this chapter prior to the application of tax credits; and "seventy  
364 per cent threshold" means seventy per cent of the amount of tax due  
365 from a taxpayer under this chapter prior to the application of tax  
366 credits.

367 (4) For the calendar years commencing January 1, 2013, [and]  
368 January 1, 2014, January 1, 2015, and January 1, 2016, "type one tax  
369 credits" means the tax credit allowable under sections 12-217jj, as  
370 amended by this act, 12-217kk and 12-217ll; "type two tax credits"  
371 means tax credits allowable under section 38a-88a; "type three tax  
372 credits" means tax credits that are not type one tax credits or type two  
373 tax credits; "thirty per cent threshold" means thirty per cent of the



374 amount of tax due from a taxpayer under this chapter prior to the  
375 application of tax credit; "fifty-five per cent threshold" means fifty-five  
376 per cent of the amount of tax due from a taxpayer under this chapter  
377 prior to the application of tax credits; and "seventy per cent threshold"  
378 means seventy per cent of the amount of tax due from a taxpayer  
379 under this chapter prior to the application of tax credits.

380 (5) For calendar years commencing on or after January 1, 2011, and  
381 prior to January 1, [2015] 2017, and subject to the provisions of  
382 subdivisions (2), (3) and (4) of this subsection, the amount of tax credit  
383 or credits otherwise allowable against the tax imposed under this  
384 chapter shall not exceed:

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

389 (B) If the tax credit or credits being claimed by a taxpayer are type  
390 one tax credits and type three tax credits, but not type two tax credits,  
391 fifty-five per cent of the amount of tax due from such taxpayer under  
392 this chapter with respect to said calendar years of the taxpayer prior to  
393 the application of such credit or credits, provided (i) type three tax  
394 credits shall be claimed before type one tax credits are claimed, (ii) the  
395 type three tax credits being claimed may not exceed the thirty per cent  
396 threshold, and (iii) the sum of the type one tax credits and the type  
397 three tax credits being claimed may not exceed the fifty-five per cent  
398 threshold.

399 (C) If the tax credit or credits being claimed by a taxpayer are type  
400 two tax credits and type three tax credits, but not type one tax credits,  
401 seventy per cent of the amount of tax due from such taxpayer under  
402 this chapter with respect to said calendar years of the taxpayer prior to  
403 the application of such credit or credits, provided (i) type three tax  
404 credits shall be claimed before type two tax credits are claimed, (ii) the

405 type three tax credits being claimed may not exceed the thirty per cent  
406 threshold, and (iii) the sum of the type two tax credits and the type  
407 three tax credits being claimed may not exceed the seventy per cent  
408 threshold.

409 (D) If the tax credit or credits being claimed by a taxpayer are type  
410 one tax credits, type two tax credits and type three tax credits, seventy  
411 per cent of the amount of tax due from such taxpayer under this  
412 chapter with respect to said calendar years of the taxpayer prior to the  
413 application of such credits, provided (i) type three tax credits shall be  
414 claimed before type one tax credits or type two tax credits are claimed,  
415 and the type one tax credits shall be claimed before the type two tax  
416 credits are claimed, (ii) the type three tax credits being claimed may  
417 not exceed the thirty per cent threshold, (iii) the sum of the type one  
418 tax credits and the type three tax credits being claimed may not exceed  
419 the fifty-five per cent threshold, and (iv) the sum of the type one tax  
420 credits, the type two tax credits and the type three tax credits being  
421 claimed may not exceed the seventy per cent threshold.

422 (E) If the tax credit or credits being claimed by a taxpayer are type  
423 one tax credits and type two tax credits only, but not type three tax  
424 credits, seventy per cent of the amount of tax due from such taxpayer  
425 under this chapter with respect to said calendar years of the taxpayer  
426 prior to the application of such credits, provided (i) the type one tax  
427 credits shall be claimed before type two tax credits are claimed, (ii) the  
428 type one tax credits being claimed may not exceed the fifty-five per  
429 cent threshold, and (iii) the sum of the type one tax credits and the  
430 type two tax credits being claimed may not exceed the seventy per cent  
431 threshold.

432 Sec. 8. Subdivision (3) of subsection (a) of section 12-217jj of the  
433 general statutes is repealed and the following is substituted in lieu  
434 thereof (*Effective from passage*):

435 (3) (A) "Qualified production" means entertainment content created

436 in whole or in part within the state, including motion pictures, except  
437 as otherwise provided in this subparagraph; documentaries; long-  
438 form, specials, mini-series, series, sound recordings, videos and music  
439 videos and interstitials television programming; interactive television;  
440 relocated television production; interactive games; videogames;  
441 commercials; any format of digital media, including an interactive web  
442 site, created for distribution or exhibition to the general public; and  
443 any trailer, pilot, video teaser or demo created primarily to stimulate  
444 the sale, marketing, promotion or exploitation of future investment in  
445 either a product or a qualified production via any means and media in  
446 any digital media format, film or videotape, provided such program  
447 meets all the underlying criteria of a qualified production. For the state  
448 fiscal years ending June 30, 2014, [and] June 30, 2015, June 30, 2016,  
449 and June 30, 2017, "qualified production" shall not include a motion  
450 picture that has not been designated as a state-certified qualified  
451 production prior to July 1, 2013, and no tax credit voucher for such  
452 motion picture may be issued during said years, except, for the state  
453 fiscal [year] years ending June 30, 2015, June 30, 2016, and June 30,  
454 2017, "qualified production" shall include a motion picture for which  
455 twenty-five per cent or more of the principal photography shooting  
456 days are in this state at a facility that receives not less than twenty-five  
457 million dollars in private investment and opens for business on or after  
458 July 1, 2013, and a tax credit voucher may be issued for such motion  
459 picture.

460 (B) "Qualified production" shall not include any ongoing television  
461 program created primarily as news, weather or financial market  
462 reports; a production featuring current events, other than a relocated  
463 television production, sporting events, an awards show or other gala  
464 event; a production whose sole purpose is fundraising; a long-form  
465 production that primarily markets a product or service; a production  
466 used for corporate training or in-house corporate advertising or other  
467 similar productions; or any production for which records are required  
468 to be maintained under 18 USC 2257 with respect to sexually explicit

469 content.

470 Sec. 9. Subparagraph (A) of subdivision (1) of section 12-408 of the  
471 general statutes is repealed and the following is substituted in lieu  
472 thereof (*Effective from passage and applicable to sales occurring on or after*  
473 *November 1, 2015, and to sales of services that are billed to customers for a*  
474 *period that includes said November 1, 2015, date*):

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

485 Sec. 10. Subdivision (3) of section 12-408 of the general statutes is  
486 repealed and the following is substituted in lieu thereof (*Effective from*  
487 *passage and applicable to sales occurring on or after November 1, 2015*):

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

T113	Amount of Sale	Amount of Tax
T114	\$0.00 to [ <del>\$0.07</del> ] <u>\$0.08</u> inclusive	No Tax
T115	[.08 to .23] <u>.09 to .24</u> inclusive	1 cent
T116	[.24 to .39] <u>.25 to .40</u> inclusive	2 cents
T117	[.40 to .55] <u>.41 to .56</u> inclusive	3 cents
T118	[.56 to .70] <u>.57 to .72</u> inclusive	4 cents

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T119	[.71 to .86] <u>.73 to .88</u> inclusive	5 cents
T120	[.87 to 1.02] <u>.89 to 1.04</u> inclusive	6 cents
T121	[1.03 to 1.18] <u>1.05 to 1.20</u> inclusive	7 cents

492 On all sales above [~~\$1.18~~] \$1.20, the tax shall be computed at the rate of  
493 six and [~~thirty-five-hundredths~~] twenty-hundredths per cent.

494 Sec. 11. Subparagraph (A) of subdivision (1) of section 12-411 of the  
495 general statutes is repealed and the following is substituted in lieu  
496 thereof (*Effective from passage and applicable to sales occurring on or after*  
497 *November 1, 2015, and to sales of services that are billed to customers for a*  
498 *period that includes said November 1, 2015, date*):

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

514 Sec. 12. Subsection (c) of section 12-411b of the general statutes is  
515 repealed and the following is substituted in lieu thereof (*Effective from*  
516 *passage and applicable to sales occurring on or after November 1, 2015, and to*  
517 *sales of services that are billed to customers for a period that includes said*  
518 *November 1, 2015, date*):

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

523 Sec. 13. Subparagraph (A) of subdivision (1) of section 12-408 of the  
524 general statutes, as amended by section 9 of this act, is repealed and  
525 the following is substituted in lieu thereof (*Effective from passage and*  
526 *applicable to sales occurring on or after April 1, 2017, and to sales of services*  
527 *that are billed to customers for a period that includes said April 1, 2017, date*):

528 (A) For the privilege of making any sales, as defined in subdivision  
529 (2) of subsection (a) of section 12-407, at retail, in this state for a  
530 consideration, a tax is hereby imposed on all retailers at the rate of [six  
531 and twenty-hundredths] five and ninety-five-hundredths per cent of  
532 the gross receipts of any retailer from the sale of all tangible personal  
533 property sold at retail or from the rendering of any services  
534 constituting a sale in accordance with subdivision (2) of subsection (a)  
535 of section 12-407, except, in lieu of said rate of [six and twenty-  
536 hundredths] five and ninety-five-hundredths per cent, the rates  
537 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

538 Sec. 14. Subdivision (3) of section 12-408 of the general statutes, as  
539 amended by section 10 of this act, is repealed and the following is  
540 substituted in lieu thereof (*Effective from passage and applicable to sales*  
541 *occurring on or after April 1, 2017*):

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

T122	Amount of Sale	Amount of Tax
T123	\$0.00 to \$0.08 inclusive	No Tax

T124	.09 to [.24] <u>.25</u> inclusive	1 cent
T125	[.25 to .40] <u>.26 to .42</u> inclusive	2 cents
T126	[.41 to .56] <u>.43 to .58</u> inclusive	3 cents
T127	[.57 to .72] <u>.59 to .75</u> inclusive	4 cents
T128	[.73 to .88] <u>.76 to .92</u> inclusive	5 cents
T129	[.89 to 1.04] <u>.93 to 1.09</u> inclusive	6 cents
T130	[1.05 to 1.20] <u>1.10 to 1.26</u> inclusive	7 cents

546 On all sales above [~~\$1.20~~] \$1.26, the tax shall be computed at the rate of  
 547 [~~six and twenty-hundredths~~] five and ninety-five-hundredths per cent.

548 Sec. 15. Subparagraph (A) of subdivision (1) of section 12-411 of the  
 549 general statutes, as amended by section 11 of this act, is repealed and  
 550 the following is substituted in lieu thereof (*Effective from passage and*  
 551 *applicable to sales occurring on or after April 1, 2017, and to sales of services*  
 552 *that are billed to customers for a period that includes said April 1, 2017, date):*

553 (A) An excise tax is hereby imposed on the storage, acceptance,  
 554 consumption or any other use in this state of tangible personal  
 555 property purchased from any retailer for storage, acceptance,  
 556 consumption or any other use in this state, the acceptance or receipt of  
 557 any services constituting a sale in accordance with subdivision (2) of  
 558 subsection (a) of section 12-407, purchased from any retailer for  
 559 consumption or use in this state, or the storage, acceptance,  
 560 consumption or any other use in this state of tangible personal  
 561 property which has been manufactured, fabricated, assembled or  
 562 processed from materials by a person, either within or without this  
 563 state, for storage, acceptance, consumption or any other use by such  
 564 person in this state, to be measured by the sales price of materials, at  
 565 the rate of [~~six and twenty-hundredths~~] five and ninety-five-  
 566 hundredths per cent of the sales price of such property or services,  
 567 except, in lieu of said rate of [~~six and twenty-hundredths~~] five and  
 568 ninety-five-hundredths per cent;

569 Sec. 16. Subsection (c) of section 12-411b of the general statutes, as

570 amended by section 12 of this act, is repealed and the following is  
571 substituted in lieu thereof (*Effective from passage and applicable to sales*  
572 *occurring on or after April 1, 2017, and to sales of services that are billed to*  
573 *customers for a period that includes said April 1, 2017, date):*

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

578 Sec. 17. Section 12-407e of the general statutes is repealed and the  
579 following is substituted in lieu thereof (*Effective July 1, 2015*):

580 (a) (1) From the third Sunday in August until the Saturday next  
581 succeeding, inclusive, during the period beginning July 1, 2004, and  
582 ending June 30, 2015, the provisions of this chapter shall not apply to  
583 sales of any article of clothing or footwear intended to be worn on or  
584 about the human body the cost of which article to the purchaser is less  
585 than three hundred dollars.

586 (2) On and after July 1, 2015, from the third Sunday in August until  
587 the Saturday next succeeding, inclusive, the provisions of this chapter  
588 shall not apply to sales of any article of clothing or footwear intended  
589 to be worn on or about the human body, the cost of which article to the  
590 purchaser is less than one hundred dollars.

591 (b) For the purposes of this section, clothing or footwear shall not  
592 include (1) any special clothing or footwear primarily designed for  
593 athletic activity or protective use and which is not normally worn  
594 except when used for the athletic activity or protective use for which it  
595 was designed, and (2) jewelry, handbags, luggage, umbrellas, wallets,  
596 watches and similar items carried on or about the human body but not  
597 worn on the body in the manner characteristic of clothing intended for  
598 exemption under this section.

599 Sec. 18. Subdivision (4) of subsection (a) of section 12-217 of the



600 general statutes is repealed and the following is substituted in lieu  
601 thereof (*Effective from passage*):

602 (4) Notwithstanding [anything in] any provision of this section to  
603 the contrary, (A) any excess of the deductions provided in this section  
604 for any income year commencing on or after January 1, 1973, over the  
605 gross income for such year or the amount of such excess apportioned  
606 to this state under the provisions of section 12-218, shall be an  
607 operating loss of such income year and shall be deductible as an  
608 operating loss carry-over for operating losses incurred prior to income  
609 years commencing January 1, 2000, in each of the five income years  
610 following such loss year, and for operating losses incurred in income  
611 years commencing on or after January 1, 2000, in each of the twenty  
612 income years following such loss year, [provided] except that (i) for  
613 income years commencing prior to January 1, 2015, the portion of such  
614 operating loss which may be deducted as an operating loss carry-over  
615 in any income year following such loss year shall be limited to the  
616 lesser of [(i)] (I) any net income greater than zero of such income year  
617 following such loss year, or in the case of a company entitled to  
618 apportion its net income under the provisions of section 12-218, the  
619 amount of such net income which is apportioned to this state pursuant  
620 thereto, or [(ii)] (II) the excess, if any, of such operating loss over the  
621 total of such net income for each of any prior income years following  
622 such loss year, such net income of each of such prior income years  
623 following such loss year for such purposes being computed without  
624 regard to any operating loss carry-over from such loss year allowed  
625 [by] under this subparagraph and being regarded as not less than zero,  
626 and provided [,] further [,] the operating loss of any income year shall  
627 be deducted in any subsequent year, to the extent available [therefor]  
628 for such deduction, before the operating loss of any subsequent income  
629 year is deducted, and (ii) for income years commencing on or after  
630 January 1, 2015, the portion of such operating loss which may be  
631 deducted as an operating loss carry-over in any income year following  
632 such loss year shall be limited to the lesser of (I) fifty per cent of net

633 income of such income year following such loss year, or in the case of a  
634 company entitled to apportion its net income under the provisions of  
635 section 12-218, fifty per cent of such net income which is apportioned  
636 to this state pursuant thereto, or (II) the excess, if any, of such  
637 operating loss over the operating loss deductions allowable with  
638 respect to such operating loss under this subparagraph for each of any  
639 prior income years following such loss year, such net income of each of  
640 such prior income years following such loss year for such purposes  
641 being computed without regard to any operating loss carry-over from  
642 such loss year allowed under this subparagraph and being regarded as  
643 not less than zero, and provided further the operating loss of any  
644 income year shall be deducted in any subsequent year, to the extent  
645 available for such deduction, before the operating loss of any  
646 subsequent income year is deducted, and (B) any net capital loss, as  
647 defined in the Internal Revenue Code effective and in force on the last  
648 day of the income year, for any income year commencing on or after  
649 January 1, 1973, shall be allowed as a capital loss carry-over to reduce,  
650 but not below zero, any net capital gain, as so defined, in each of the  
651 five following income years, in order of sequence, to the extent not  
652 exhausted by the net capital gain of any of the preceding of such five  
653 following income years, and (C) any net capital losses allowed and  
654 carried forward from prior years to income years beginning on or after  
655 January 1, 1973, for federal income tax purposes by companies entitled  
656 to a deduction for dividends paid under the Internal Revenue Code  
657 other than companies subject to the gross earnings taxes imposed  
658 under chapters 211 and 212, shall be allowed as a capital loss carry-  
659 over.

660 Sec. 19. Section 12-217zz of the general statutes is repealed and the  
661 following is substituted in lieu thereof (*Effective from passage*):

662 (a) Notwithstanding any other provision of law, and except as  
663 otherwise provided in subsection (b) of this section, the amount of tax  
664 credit or credits otherwise allowable against the tax imposed under  
665 this chapter [for] shall be as follows:

666       (1) For any income year commencing on or after January 1, 2002,  
667       and prior to January 1, 2015, the amount of tax credit or credits  
668       otherwise allowable shall not exceed seventy per cent of the amount of  
669       tax due from such taxpayer under this chapter with respect to any such  
670       income year of the taxpayer prior to the application of such credit or  
671       credits; [.]

672       (2) For an income year commencing on or after January 1, 2015, and  
673       prior to January 1, 2016, the amount of tax credit or credits otherwise  
674       allowable shall not exceed thirty-five per cent of the amount of tax due  
675       from such taxpayer under this chapter with respect to such income  
676       year of the taxpayer prior to the application of such credit or credits;

677       (3) For an income year commencing on or after January 1, 2016, and  
678       prior to January 1, 2017, the amount of tax credit or credits otherwise  
679       allowable shall not exceed forty-five per cent of the amount of tax due  
680       from such taxpayer under this chapter with respect to such income  
681       year of the taxpayer prior to the application of such credit or credits;  
682       and

683       (4) For any income year commencing on or after January 1, 2017, the  
684       amount of tax credit or credits otherwise allowable shall not exceed  
685       sixty per cent of the amount of tax due from such taxpayer under this  
686       chapter with respect to such income year of the taxpayer prior to the  
687       application of such credit or credits.

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

697 chapter with respect to such income year of the taxpayer prior to the  
698 application of such credit or credits.

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

701 (B) The taxpayer's average monthly net employee gain for an  
702 income year shall be computed as follows: For each month in the  
703 taxpayer's income year, the taxpayer shall subtract from the number of  
704 its employees in this state on the last day of such month the number of  
705 its employees in this state on the first day of its income year. The  
706 taxpayer shall total the differences for the twelve months in such  
707 income year, and such total, when divided by twelve, shall be the  
708 taxpayer's average monthly net employee gain for the income year. For  
709 purposes of this computation, only employees who are required to  
710 work at least thirty-five hours per week and only employees who were  
711 not employed in this state by a related person, as defined in section 12-  
712 217ii, within the twelve months prior to the first day of the income  
713 year may be taken into account in computing the number of  
714 employees.

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

718 Sec. 20. Section 12-263b of the general statutes is repealed and the  
719 following is substituted in lieu thereof (*Effective from passage*):

720 (a) For each calendar quarter commencing on or after July 1, 2011,  
721 there is hereby imposed a tax on the net patient revenue of each  
722 hospital in this state to be paid each calendar quarter. The rate of such  
723 tax shall be up to the maximum rate allowed under federal law. The  
724 Commissioner of Social Services shall determine the base year on  
725 which such tax shall be assessed. The Commissioner of Social Services  
726 may, in consultation with the Secretary of the Office of Policy and  
727 Management and in accordance with federal law, exempt a hospital

728 from the tax on payment earned for the provision of outpatient  
729 services based on financial hardship. Effective July 1, 2012, and for the  
730 succeeding fifteen months, the rates of such tax, the base year on which  
731 such tax shall be assessed, and the hospitals exempt from the  
732 outpatient portion of the tax based on financial hardship shall be the  
733 same tax rates, base year and outpatient exemption for hardship in  
734 effect on January 1, 2012.

735 (b) Each hospital shall, on or before the last day of January, April,  
736 July and October of each year, render to the Commissioner of Revenue  
737 Services a return, on forms prescribed or furnished by the  
738 Commissioner of Revenue Services and signed by one of its principal  
739 officers, stating specifically the name and location of such hospital, and  
740 the amount of its net patient revenue as determined by the  
741 Commissioner of Social Services. Payment shall be made with such  
742 return. Each hospital shall file such return electronically with the  
743 department and make such payment by electronic funds transfer in the  
744 manner provided by chapter 228g, irrespective of whether the hospital  
745 would otherwise have been required to file such return electronically  
746 or to make such payment by electronic funds transfer under the  
747 provisions of chapter 228g.

748 (c) Notwithstanding any other provision of law, the amount of tax  
749 credit or credits otherwise allowable against the tax imposed under  
750 this chapter shall be as follows: (1) For each calendar quarter  
751 commencing on or after July 1, 2015, and prior to July 1, 2016, the  
752 amount of tax credit or credits otherwise allowable shall not exceed  
753 thirty-five per cent of the amount of tax due from such hospital under  
754 this chapter with respect to such calendar quarter prior to the  
755 application of such credit or credits; (2) for each calendar quarter  
756 commencing on or after July 1, 2016, and prior to July 1, 2017, the  
757 amount of tax credit or credits otherwise allowable shall not exceed  
758 forty-five per cent of the amount of tax due from such hospital under  
759 this chapter with respect to such calendar quarter prior to the  
760 application of such credit or credits; and (3) for any calendar quarter

761 commencing on or after July 1, 2017, the amount of tax credit or credits  
762 otherwise allowable shall not exceed sixty per cent of the amount of  
763 tax due from such hospital under this chapter with respect to such  
764 calendar quarter prior to the application of such credit or credits.

765 Sec. 21. Subsection (b) of section 12-284b of the general statutes is  
766 repealed and the following is substituted in lieu thereof (*Effective from*  
767 *passage*):

768 (b) Each limited liability company, limited liability partnership,  
769 limited partnership and S corporation shall be liable for the tax  
770 imposed by this section for each taxable year or portion thereof that  
771 such company, partnership or corporation is an affected business  
772 entity. For taxable years commencing prior to January 1, 2013, each  
773 affected business entity shall annually, on or before the fifteenth day of  
774 the fourth month following the close of its taxable year, pay to the  
775 Commissioner of Revenue Services a tax in the amount of two  
776 hundred fifty dollars. For taxable years commencing on or after  
777 January 1, 2013, but prior to January 1, 2015, each affected business  
778 entity shall, on or before the fifteenth day of the fourth month  
779 following the close of every other taxable year, pay to the  
780 Commissioner of Revenue Services a tax in the amount of two  
781 hundred fifty dollars.

782 Sec. 22. Subsection (a) of section 34-38n of the general statutes, as  
783 amended by section 14 of public act 14-154, is repealed and the  
784 following is substituted in lieu thereof (*Effective October 1, 2015*):

785 (a) The Secretary of the State shall receive, for filing any document  
786 or certificate required to be filed under sections 34-10, 34-13a, 34-13e,  
787 34-32, 34-32a, 34-32c, 34-38g and 34-38s, the following fees: (1) For  
788 reservation or cancellation of reservation of name, sixty dollars; (2) for  
789 a certificate of limited partnership and appointment of statutory agent,  
790 one hundred twenty dollars; (3) for a certificate of amendment, one  
791 hundred twenty dollars; (4) for a certificate of merger or consolidation,

792 sixty dollars; (5) for a certificate of registration, one hundred twenty  
793 dollars; (6) for a change of agent or change of address of agent, twenty  
794 dollars; (7) for a certificate of reinstatement, one hundred twenty  
795 dollars; and (8) for an annual report, [twenty] one hundred dollars.

796 Sec. 23. Subsection (a) of section 34-112 of the general statutes, as  
797 amended by section 16 of public act 14-154, is repealed and the  
798 following is substituted in lieu thereof (*Effective October 1, 2015*):

799 (a) Fees for filing documents and issuing certificates: (1) Filing  
800 application to reserve a limited liability company name or to cancel a  
801 reserved limited liability company name, sixty dollars; (2) filing  
802 transfer of reserved limited liability company name, sixty dollars; (3)  
803 filing articles of organization, including appointment of statutory  
804 agent, one hundred twenty dollars; (4) filing change of address of  
805 statutory agent or change of statutory agent, fifty dollars; (5) filing  
806 notice of resignation of statutory agent in duplicate, fifty dollars; (6)  
807 filing amendment to articles of organization, one hundred twenty  
808 dollars; (7) filing restated articles of organization, one hundred twenty  
809 dollars; (8) filing articles of merger or consolidation, sixty dollars; (9)  
810 filing certificate of reinstatement, one hundred twenty dollars; (10)  
811 filing application by a foreign limited liability company for certificate  
812 of registration to transact business in this state and issuing certificate of  
813 registration, one hundred twenty dollars; (11) filing application of  
814 foreign limited liability company for amended certificate of  
815 registration to transact business in this state and issuing amended  
816 certificate of registration, one hundred twenty dollars; (12) filing an  
817 annual report, [twenty] one hundred dollars; and (13) filing an interim  
818 notice of change of manager or member, twenty dollars.

819 Sec. 24. Subsection (a) of section 34-413 of the general statutes, as  
820 amended by section 21 of public act 14-154, is repealed and the  
821 following is substituted in lieu thereof (*Effective October 1, 2015*):

822 (a) Fees for filing documents and processing certificates: (1) Filing

823 application to reserve a registered limited liability partnership name or  
824 to cancel a reserved limited liability partnership name, sixty dollars; (2)  
825 filing transfer of reserved registered limited liability partnership name,  
826 sixty dollars; (3) filing change of address of statutory agent or change  
827 of statutory agent, fifty dollars; (4) filing certificate of limited liability  
828 partnership, one hundred twenty dollars; (5) filing amendment to  
829 certificate of limited liability partnership, one hundred twenty dollars;  
830 (6) filing certificate of authority to transact business in this state,  
831 including appointment of statutory agent, one hundred twenty dollars;  
832 (7) filing amendment to certificate of authority to transact business in  
833 this state, one hundred twenty dollars; (8) filing an annual report,  
834 [twenty] one hundred dollars; (9) filing statement of merger, sixty  
835 dollars; and (10) filing certificate of reinstatement, one hundred twenty  
836 dollars.

837 Sec. 25. Section 22a-232 of the general statutes is repealed and the  
838 following is substituted in lieu thereof (*Effective July 1, 2015*):

839 (a) There shall be paid to the Commissioner of Revenue Services by  
840 the owner of any resources recovery facility one dollar per ton of solid  
841 waste processed at the facility beginning on the date of  
842 commencement of commercial operation of the facility for calendar  
843 quarters commencing on or after October 1, 1987, until September 30,  
844 2003. For calendar quarters commencing on and after October 1, 2003,  
845 but prior to July 1, 2015, the owner of any resources recovery facility  
846 shall pay to the Commissioner of Revenue Services one dollar and fifty  
847 cents per ton of solid waste processed at such facility. For calendar  
848 quarters commencing on and after July 1, 2015, the owner of any  
849 resources recovery facility shall pay to the Commissioner of Revenue  
850 Services two dollars and fifty cents per ton of solid waste processed at  
851 such facility.

852 (b) On and after July 1, 2015, each owner of a solid waste facility, as  
853 defined in section 22a-207, other than a resources recovery facility, as  
854 defined in section 22a-207, shall pay to the Commissioner of Revenue



855 Services two dollars and fifty cents per ton of all solid waste disposed  
856 of at such facility or transferred from such facility to any out-of-state  
857 facility. Any person who transports or transfers solid waste to any out-  
858 of-state facility for processing or disposal shall pay to the  
859 Commissioner of Revenue Services two dollars and fifty cents per ton  
860 of all solid waste transferred, processed or disposed of at such facility.  
861 The Commissioner of Revenue Services shall deposit any fee received  
862 pursuant to this subsection in the General Fund. No fee established in  
863 this subsection shall be due for any solid waste processed at a  
864 resources recovery facility, provided such facility is in compliance with  
865 the requirements of subsection (a) of this section. No fee established in  
866 this subsection shall be due for any recyclable solid waste properly  
867 transferred to a facility permitted or registered by the Commissioner of  
868 Energy and Environmental Protection to recycle such materials. No fee  
869 established in this subsection shall be due for any solid waste  
870 beneficially used or recycled pursuant to an authorization provided in  
871 chapter 446d.

872 [(b)] (c) Each owner of a resources recovery facility subject to the  
873 assessment as provided by this section shall submit a return quarterly  
874 to the Commissioner of Revenue Services, applicable with respect to  
875 the calendar quarter beginning October 1, 1987, and each calendar  
876 quarter thereafter, on or before the last day of the month immediately  
877 following the end of each such calendar quarter, on a form prescribed  
878 by the commissioner, together with payment of the quarterly  
879 assessment determined and payable in accordance with the provisions  
880 of subsection (a) of this section. Each owner of a solid waste facility,  
881 other than a resources recovery facility, subject to the assessment as  
882 provided in subsection (b) of this section shall submit a return  
883 quarterly to the Commissioner of Energy and Environmental  
884 Protection, applicable with respect to the calendar quarter beginning  
885 July 1, 2015, and each calendar quarter thereafter, on or before the last  
886 day of the month immediately following the end of each such calendar  
887 quarter, on a form prescribed by the Commissioner of Energy and

888 Environmental Protection, together with payment of the quarterly  
889 assessment determined and payable in accordance with the provisions  
890 of subsections (a) and (b) of this section.

891 [(c)] (d) Whenever such assessment is not paid when due, a penalty  
892 of ten per cent of the amount due or fifty dollars, whichever is greater,  
893 shall be imposed, and such assessment shall bear interest at the rate of  
894 one per cent per month or fraction thereof until the same is paid. The  
895 Commissioner of Revenue Services shall cause copies of a form  
896 prescribed for submitting returns as required under subsection (a) of  
897 this section to be distributed throughout the state. The Commissioner  
898 of Energy and Environmental Protection shall cause copies of a form  
899 prescribed for submitting returns as required under subsection (b) of  
900 this section to be distributed throughout the state. Failure to receive  
901 such form shall not be construed to relieve anyone subject to  
902 assessment under this section from the obligations of submitting a  
903 return, together with payment of such assessment within the time  
904 required.

905 [(d)] (e) Any person or municipality liable for the service fee for  
906 solid waste delivered to a facility whose owner is subject to the  
907 assessment imposed by subsection (a) or (b) of this section shall  
908 reimburse the owner for any assessment paid for the solid waste  
909 delivered by such person or municipality. The assessment shall be a  
910 debt from the person or municipality responsible for paying such  
911 service fee to the owner.

912 [(e)] (f) The provisions of sections 12-548 to 12-554, inclusive, and  
913 section 12-555a shall apply to the provisions of this section in the same  
914 manner and with the same force and effect as if the language of said  
915 sections 12-548 to 12-554, inclusive, and section 12-555a had been  
916 incorporated in full in this section, except that to the extent that any  
917 such provision is inconsistent with a provision in this section and  
918 except that the term "tax" shall be read as "solid waste assessment".

919 Sec. 26. Subsection (a) of section 29-5 of the general statutes is  
920 repealed and the following is substituted in lieu thereof (*Effective July*  
921 *1, 2015*):

922 (a) The Commissioner of Emergency Services and Public Protection  
923 may, within available appropriations, appoint suitable persons from  
924 the regular state police force as resident state policemen in addition to  
925 the regular state police force to be employed and empowered as state  
926 policemen in any town or two or more adjoining towns lacking an  
927 organized police force, and such officers may be detailed by said  
928 commissioner as resident state policemen for regular assignment to  
929 such towns, provided each town shall pay [sixty] one hundred per cent  
930 of the cost of compensation, maintenance and other expenses of the  
931 state policemen detailed to such town. [, and on and after July 1, 2011,  
932 each town shall pay seventy per cent of such regular cost and other  
933 expenses and one hundred per cent of any overtime costs and such  
934 portion of fringe benefits directly associated with such overtime costs.]  
935 Such town or towns and the Commissioner of Emergency Services and  
936 Public Protection are authorized to enter into agreements and contracts  
937 for such police services, with the approval of the Attorney General, for  
938 periods not exceeding two years.

939 Sec. 27. Subsection (c) of section 4-28e of the general statutes is  
940 repealed and the following is substituted in lieu thereof (*Effective July*  
941 *1, 2015*):

942 (c) (1) For the fiscal year ending June 30, 2001, disbursements from  
943 the Tobacco Settlement Fund shall be made as follows: (A) To the  
944 General Fund in the amount identified as "Transfer from Tobacco  
945 Settlement Fund" in the General Fund revenue schedule adopted by  
946 the General Assembly; (B) to the Department of Mental Health and  
947 Addiction Services for a grant to the regional action councils in the  
948 amount of five hundred thousand dollars; and (C) to the Tobacco and  
949 Health Trust Fund in an amount equal to nineteen million five  
950 hundred thousand dollars.

951 (2) For [the fiscal year] each of the fiscal years ending June 30, 2002,  
952 [and each fiscal year thereafter] to June 30, 2015, inclusive,  
953 disbursements from the Tobacco Settlement Fund shall be made as  
954 follows: (A) To the Tobacco and Health Trust Fund in an amount equal  
955 to twelve million dollars, except in the fiscal years ending June 30,  
956 2014, and June 30, 2015, said disbursement shall be in an amount equal  
957 to six million dollars; (B) to the Biomedical Research Trust Fund in an  
958 amount equal to four million dollars; (C) to the General Fund in the  
959 amount identified as "Transfer from Tobacco Settlement Fund" in the  
960 General Fund revenue schedule adopted by the General Assembly;  
961 and (D) any remainder to the Tobacco and Health Trust Fund.

962 (3) For the fiscal years ending June 30, 2016, and June 30, 2017,  
963 disbursements from the Tobacco Settlement Fund shall be made as  
964 follows: (A) To the General Fund in the amount identified as "Transfer  
965 from Tobacco Settlement Fund" in the General Fund revenue schedule  
966 adopted by the General Assembly; and (B) any remainder to the  
967 Tobacco and Health Trust Fund.

968 (4) For the fiscal year ending June 30, 2018, and each fiscal year  
969 thereafter, disbursements from the Tobacco Settlement Fund shall be  
970 made as follows: (A) To the Tobacco and Health Trust Fund in an  
971 amount equal to six million dollars; (B) to the General Fund in the  
972 amount identified as "Transfer from Tobacco Settlement Fund" in the  
973 General Fund revenue schedule adopted by the General Assembly;  
974 and (C) any remainder to the Tobacco and Health Trust Fund.

975 ~~[(3)]~~ (5) For each of the fiscal years ending June 30, 2008, to June 30,  
976 2012, inclusive, the sum of ten million dollars shall be disbursed from  
977 the Tobacco Settlement Fund to the Regenerative Medicine Research  
978 Fund established by section 32-41kk for grants-in-aid to eligible  
979 institutions for the purpose of conducting embryonic or human adult  
980 stem cell research.

981 ~~[(4)]~~ (6) For each of the fiscal years ending June 30, 2016, to June 30,

982 2025, inclusive, the sum of ten million dollars shall be disbursed from  
983 the Tobacco Settlement Fund to the smart start competitive grant  
984 account established by section 10-507 for grants-in-aid to towns for the  
985 purpose of establishing or expanding a preschool program under the  
986 jurisdiction of the board of education for the town, except that in the  
987 fiscal year ending June 30, 2016, said disbursement shall be in an  
988 amount equal to five million dollars.

989 Sec. 28. Section 13b-61c of the general statutes is repealed and the  
990 following is substituted in lieu thereof (*Effective July 1, 2015*):

991 (a) For the fiscal year ending June 30, 2010, the Comptroller shall  
992 transfer the sum of seventy-one million two hundred thousand dollars  
993 from the resources of the General Fund to the Special Transportation  
994 Fund.

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

999 (c) For the fiscal year ending June 30, 2012, the Comptroller shall  
1000 transfer the sum of eighty-one million five hundred fifty thousand  
1001 dollars from the resources of the General Fund to the Special  
1002 Transportation Fund.

1003 (d) For the fiscal year ending June 30, 2013, the Comptroller shall  
1004 transfer the sum of ninety-five million two hundred forty-five  
1005 thousand dollars from the resources of the General Fund to the Special  
1006 Transportation Fund.

1007 (e) For the fiscal year ending June 30, 2016, the Comptroller shall  
1008 transfer the sum of one hundred fifty-two million eight hundred  
1009 thousand dollars from the resources of the General Fund to the Special  
1010 Transportation Fund.

1011 (f) For the fiscal year ending June 30, 2017, [and annually thereafter,]  
1012 the Comptroller shall transfer the sum of one hundred sixty-two  
1013 million eight hundred thousand dollars from the resources of the  
1014 General Fund to the Special Transportation Fund.

1015 (g) For the fiscal year ending June 30, 2018, the Comptroller shall  
1016 transfer the sum of two hundred seventy-four million eight hundred  
1017 thousand dollars from the resources of the General Fund to the Special  
1018 Transportation Fund.

1019 (h) For the fiscal year ending June 30, 2019, the Comptroller shall  
1020 transfer the sum of four hundred seventeen million eight hundred  
1021 thousand dollars from the resources of the General Fund to the Special  
1022 Transportation Fund.

1023 (i) For the fiscal year ending June 30, 2020, and annually thereafter,  
1024 the Comptroller shall transfer the sum of five hundred sixty-two  
1025 million eight hundred thousand dollars from the resources of the  
1026 General Fund to the Special Transportation Fund.

1027 Sec. 29. Section 4-66aa of the general statutes is repealed and the  
1028 following is substituted in lieu thereof (*Effective July 1, 2015*):

1029 (a) There is established, within the General Fund, a separate,  
1030 nonlapsing account to be known as the "community investment  
1031 account". The account shall contain any moneys required by law to be  
1032 deposited in the account. The funds in the account shall be distributed  
1033 every three months as follows: (1) Ten dollars of each fee credited to  
1034 said account shall be deposited into the agriculture sustainability  
1035 account established pursuant to section 4-66cc and, then, of the  
1036 remaining funds, (2) twenty-five per cent to the Department of  
1037 Economic and Community Development to use as follows: (A) Two  
1038 hundred thousand dollars, annually, to supplement the technical  
1039 assistance and preservation activities of the Connecticut Trust for  
1040 Historic Preservation, established pursuant to special act 75-93, and (B)  
1041 the remainder to supplement historic preservation activities as

1042 provided in sections 10-409 to 10-415, inclusive; (3) twenty-five per  
1043 cent to the Department of Housing to supplement new or existing  
1044 affordable housing programs; (4) twenty-five per cent to the  
1045 Department of Energy and Environmental Protection for municipal  
1046 open space grants; and (5) twenty-five per cent to the Department of  
1047 Agriculture to use as follows: (A) Five hundred thousand dollars  
1048 annually for the agricultural viability grant program established  
1049 pursuant to section 22-26j; (B) five hundred thousand dollars annually  
1050 for the farm transition program established pursuant to section 22-26k;  
1051 (C) one hundred thousand dollars annually to encourage the sale of  
1052 Connecticut-grown food to schools, restaurants, retailers and other  
1053 institutions and businesses in the state; (D) seventy-five thousand  
1054 dollars annually for the Connecticut farm link program established  
1055 pursuant to section 22-26l; (E) forty-seven thousand five hundred  
1056 dollars annually for the Seafood Advisory Council established  
1057 pursuant to section 22-455; (F) forty-seven thousand five hundred  
1058 dollars annually for the Connecticut Farm Wine Development Council  
1059 established pursuant to section 22-26c; (G) twenty-five thousand  
1060 dollars annually to the Connecticut Food Policy Council established  
1061 pursuant to section 22-456; and (H) the remainder for farmland  
1062 preservation programs pursuant to chapter 422. Each agency receiving  
1063 funds under this section may use not more than ten per cent of such  
1064 funds for administration of the programs for which the funds were  
1065 provided.

1066 (b) Notwithstanding the provisions of subsection (a) of this section,  
1067 from January 1, 2016, until June 30, 2017, the funds in the community  
1068 investment account established pursuant to said subsection shall be  
1069 distributed every three months to the General Fund.

1070 Sec. 30. (*Effective from passage*) Notwithstanding any provision of the  
1071 general statutes, on or before June 30, 2016, the sum of \$3,500,000 shall  
1072 be transferred from the Connecticut Health and Educational Facilities  
1073 Authority, established under section 10a-179 of the general statutes,  
1074 and credited to the resources of the General Fund for the fiscal year

1075 ending June 30, 2016.

1076 Sec. 31. (*Effective from passage*) Notwithstanding any provision of the  
1077 general statutes, on or before June 30, 2017, the sum of \$3,500,000 shall  
1078 be transferred from the Connecticut Health and Educational Facilities  
1079 Authority, established under section 10a-179 of the general statutes,  
1080 and credited to the resources of the General Fund for the fiscal year  
1081 ending June 30, 2017.

1082 Sec. 32. (*Effective from passage*) Notwithstanding any provision of the  
1083 general statutes, on or before October 1, 2015, the sum of \$2,500,000  
1084 shall be transferred from the private occupational school student  
1085 protection account, established under section 10a-22u of the general  
1086 statutes, and credited to the resources of the General Fund for the fiscal  
1087 year ending June 30, 2016.

1088 Sec. 33. Section 2-71x of the general statutes is repealed and the  
1089 following is substituted in lieu thereof (*Effective from passage*):

1090 For the fiscal year ending June 30, [2015] 2016, and each fiscal year  
1091 thereafter, the Comptroller shall segregate [three million two hundred  
1092 thousand] two million five hundred thousand dollars of the amount of  
1093 the funds received by the state from the tax imposed under chapter 211  
1094 on public service companies providing community antenna television  
1095 service in this state. The moneys segregated by the Comptroller shall  
1096 be deposited with the Treasurer and made available to the Office of  
1097 Legislative Management to defray the cost of providing the citizens of  
1098 this state with Connecticut Television Network coverage of state  
1099 government deliberations and public policy events.

1100 Sec. 34. (*Effective July 1, 2015*) Notwithstanding the provisions of  
1101 section 16-331cc of the general statutes, the sum of \$4,200,000 shall be  
1102 transferred from the public, educational and governmental  
1103 programming and education technology investment account and  
1104 credited to the resources of the General Fund for the fiscal year ending  
1105 June 30, 2016.



1106 Sec. 35. (*Effective July 1, 2016*) Notwithstanding the provisions of  
1107 section 16-331cc of the general statutes, the sum of \$4,300,000 shall be  
1108 transferred from the public, educational and governmental  
1109 programming and education technology investment account and  
1110 credited to the resources of the General Fund for the fiscal year ending  
1111 June 30, 2017.

1112 Sec. 36. (*Effective July 1, 2015*) Notwithstanding the provisions of  
1113 subsection (b) of section 16-331bb of the general statutes, the sum of  
1114 \$3,000,000 shall be transferred from the municipal video competition  
1115 trust account and credited to the resources of the General Fund for the  
1116 fiscal year ending June 30, 2016, and each fiscal year thereafter.

1117 Sec. 37. Subsection (a) of section 21a-408d of the general statutes is  
1118 repealed and the following is substituted in lieu thereof (*Effective July*  
1119 *1, 2015*):

1120 (a) Each qualifying patient who is issued a written certification for  
1121 the palliative use of marijuana under subdivision (1) of subsection (a)  
1122 of section 21a-408a, and the primary caregiver of such qualifying  
1123 patient, shall register with the Department of Consumer Protection.  
1124 Such registration shall be effective from the date the Department of  
1125 Consumer Protection issues a certificate of registration until the  
1126 expiration of the written certification issued by the physician. The  
1127 qualifying patient and the primary caregiver shall provide sufficient  
1128 identifying information, as determined by the department, to establish  
1129 the personal identity of the qualifying patient and the primary  
1130 caregiver. The qualifying patient or the primary caregiver shall report  
1131 any change in such information to the department not later than five  
1132 business days after such change. The department shall issue a  
1133 registration certificate to the qualifying patient and to the primary  
1134 caregiver and may charge a reasonable fee, not to exceed twenty-five  
1135 dollars, for each registration certificate issued under this subsection.  
1136 Any registration fees collected by the department under this  
1137 subsection shall be paid to the State Treasurer and credited to the

1138 [account established pursuant to section 21a-408q] General Fund.

1139 Sec. 38. Subsection (c) of section 21a-408h of the general statutes is  
1140 repealed and the following is substituted in lieu thereof (*Effective July*  
1141 *1, 2015*):

1142 (c) Any fees collected by the Department of Consumer Protection  
1143 under this section shall be paid to the State Treasurer and credited to  
1144 the [account established pursuant to section 21a-408q] General Fund.

1145 Sec. 39. Subsection (c) of section 21a-408i of the general statutes is  
1146 repealed and the following is substituted in lieu thereof (*Effective July*  
1147 *1, 2015*):

1148 (c) Any fees collected by the Department of Consumer Protection  
1149 under this section shall be paid to the State Treasurer and credited to  
1150 the [account established pursuant to section 21a-408q] General Fund.

1151 Sec. 40. Subsection (b) of section 21a-408m of the general statutes is  
1152 repealed and the following is substituted in lieu thereof (*Effective July*  
1153 *1, 2015*):

1154 (b) The Commissioner of Consumer Protection shall adopt  
1155 regulations, in accordance with chapter 54, to establish a reasonable fee  
1156 to be collected from each qualifying patient to whom a written  
1157 certification for the palliative use of marijuana is issued under  
1158 subdivision (1) of subsection (a) of section 21a-408a, for the purpose of  
1159 offsetting the direct and indirect costs of administering the provisions  
1160 of sections 21a-408 to 21a-408n, inclusive. The commissioner shall  
1161 collect such fee at the time the qualifying patient registers with the  
1162 Department of Consumer Protection under subsection (a) of section  
1163 21a-408d, as amended by this act. Such fee shall be in addition to any  
1164 registration fee that may be charged under said subsection. The fees  
1165 required to be collected by the commissioner from qualifying patients  
1166 under this subsection shall be paid to the State Treasurer and credited  
1167 to the [account established pursuant to section 21a-408q] General

1168 Fund.

1169 Sec. 41. Section 30-48a of the general statutes is repealed and the  
1170 following is substituted in lieu thereof (*Effective January 1, 2016*):

1171 (a) No person, and no backer as defined in section 30-1, shall, except  
1172 as hereinafter provided, acquire an interest in more than [three] six  
1173 alcoholic beverage retail permits, but nothing herein shall (1) require  
1174 any such person who had, on June 8, 1981, such interest in more than  
1175 two such permits to surrender, dispose of or release his or her interest  
1176 in any such permit or permits nor shall it affect his or her right to  
1177 continue to hold, use and renew such permits, or (2) prohibit any such  
1178 person who had, on June 8, 1981, such interest in more than two such  
1179 permits from transferring his or her interest in such permits by inter  
1180 vivos or testamentary disposition, including living trusts, to his or her  
1181 spouse or child, or such spouse's or child's living trust or prohibit such  
1182 spouse or child from accepting such a transfer notwithstanding that  
1183 such spouse or child may already hold another permit issued under  
1184 the provisions of this chapter. Any such permit so transferred may be  
1185 renewed by such transferee under the provisions of section 30-14a.  
1186 Except as provided in subdivision (1), a person shall be deemed to  
1187 acquire an interest in a retail permit if an interest is owned by such  
1188 person, such person's spouse, children, partners, or an estate, trust, or  
1189 corporation controlled by such person or such person's spouse,  
1190 children, or any combination thereof. The provisions of this subsection  
1191 shall apply to any such interest without regard to whether such  
1192 interest is a controlling interest. For the purposes of this subsection,  
1193 "person" means (A) an individual, (B) a corporation or any subsidiary  
1194 of a corporation, or (C) any combination of corporations or individuals  
1195 any of whom, or any combination of whom, owns or controls, directly  
1196 or indirectly, more than five per cent of any entity which is a backer as  
1197 defined in said section 30-1.

1198 (b) A retail permit for the purposes of subsection (a) of this section  
1199 means a package store liquor permit or a druggist liquor permit.

1200 (c) Membership in any organization which is or may become the  
1201 holder of a club permit shall not constitute acquisition of an interest in  
1202 a retail permit.

1203 (d) Any person who violates any provision of this section or of any  
1204 regulation issued pursuant hereto shall be fined not less than fifty  
1205 dollars nor more than two hundred fifty dollars and any permit issued  
1206 in violation of this section shall be revoked.

1207 Sec. 42. Section 30-91 of the general statutes is repealed and the  
1208 following is substituted in lieu thereof (*Effective July 1, 2015*):

1209 (a) The sale or the dispensing or consumption or the presence in  
1210 glasses or other receptacles suitable to permit the consumption of  
1211 alcoholic liquor by an individual in places operating under hotel  
1212 permits, restaurant permits, cafe permits, restaurant permits for  
1213 catering establishments, bowling establishment permits, racquetball  
1214 facility permits, club permits, coliseum permits, coliseum concession  
1215 permits, special sporting facility restaurant permits, special sporting  
1216 facility employee recreational permits, special sporting facility guest  
1217 permits, special sporting facility concession permits, special sporting  
1218 facility bar permits, golf country club permits, nonprofit public  
1219 museum permits, university permits, airport restaurant permits,  
1220 airport bar permits, airport airline club permits, tavern permits, a  
1221 manufacturer permit for a brew pub, manufacturer permits for beer  
1222 and brew pubs, casino permits, caterer liquor permits and charitable  
1223 organization permits shall be unlawful on: (1) Monday, Tuesday,  
1224 Wednesday, Thursday and Friday between the hours of one o'clock  
1225 a.m. and nine o'clock a.m.; (2) Saturday between the hours of two  
1226 o'clock a.m. and nine o'clock a.m.; (3) Sunday between the hours of  
1227 two o'clock a.m. and eleven o'clock a.m.; (4) Christmas, except (A) for  
1228 alcoholic liquor that is served where food is also available during the  
1229 hours otherwise permitted by this section for the day on which  
1230 Christmas falls, and (B) by casino permittees at casinos, as defined in  
1231 section 30-37k; and (5) January first between the hours of three o'clock

1232 a.m. and nine o'clock a.m., except that on any Sunday that is January  
1233 first the prohibitions of this section shall be between the hours of three  
1234 o'clock a.m. and eleven o'clock a.m.

1235 (b) Any town may, by vote of a town meeting or by ordinance,  
1236 reduce the number of hours during which sales under subsection (a) of  
1237 this section, except sales pursuant to an airport restaurant permit,  
1238 airport bar permit or airport airline club permit, shall be permissible.  
1239 In all cases when a town, either by vote of a town meeting or by  
1240 ordinance, has acted on the sale of alcoholic liquor or the reduction of  
1241 the number of hours when such sale is permissible, such action shall  
1242 become effective on the first day of the month succeeding such action  
1243 and no further action shall be taken until at least one year has elapsed  
1244 since the previous action was taken.

1245 (c) Notwithstanding any provisions of subsections (a) and (b) of this  
1246 section, such sale or dispensing or consumption or presence in glasses  
1247 in places operating under a bowling establishment permit shall be  
1248 unlawful before two p.m. on any day, except in that portion of the  
1249 permit premises which is located in a separate room or rooms entry to  
1250 which, from the bowling lane area of the establishment, is by means of  
1251 a door or doors which shall remain closed at all times except to permit  
1252 entrance and egress to and from the lane area. Any alcoholic liquor  
1253 sold or dispensed in a place operating under a bowling establishment  
1254 permit shall be served in containers such as, but not limited to, plastic  
1255 or glass. Any town may, by vote of a town meeting or by ordinance,  
1256 reduce the number of hours during which sales under this subsection  
1257 shall be permissible.

1258 (d) The sale or dispensing of alcoholic liquor in places operating  
1259 under package store permits, drug store permits, manufacturer  
1260 permits for beer, manufacturer permits for beer and brew pubs or  
1261 grocery store beer permits shall be unlawful on Thanksgiving Day,  
1262 New Year's Day or Christmas; and such sale or dispensing of alcoholic  
1263 liquor in places operating under package store permits, drug store

1264 permits, manufacturer permits for beer, manufacturer permits for beer  
1265 and brew pubs and grocery store beer permits shall be unlawful on  
1266 Sunday before ten o'clock a.m. and after [five] eight o'clock p.m. and  
1267 on any other day before eight o'clock a.m. and after [nine] ten o'clock  
1268 p.m. It shall be unlawful for the holder of a manufacturer permit for a  
1269 brew pub to sell beer for consumption off the premises on the days or  
1270 hours prohibited by this subsection. Any town may, by a vote of a  
1271 town meeting or by ordinance, reduce the number of hours during  
1272 which such sale shall be permissible.

1273 (e) (1) In the case of any premises operating under a tavern permit,  
1274 wherein, under the provisions of this section, the sale of alcoholic  
1275 liquor is forbidden on certain days or hours of the day, or during the  
1276 period when a tavern permit is suspended, it shall likewise be  
1277 unlawful to keep such premises open to, or permit it to be occupied by,  
1278 the public on such days or hours.

1279 (2) In the case of any premises operating under a cafe permit, it shall  
1280 be unlawful to keep such premises open to, or permit such premises to  
1281 be occupied by, the public between the hours of one o'clock a.m. and  
1282 six o'clock a.m. on Monday, Tuesday, Wednesday, Thursday and  
1283 Friday and between the hours of two o'clock a.m. and six o'clock a.m.  
1284 on Saturday and Sunday or during any period of time when such  
1285 permit is suspended, provided the sale or the dispensing or  
1286 consumption of alcohol on such premises operating under such cafe  
1287 permit shall be prohibited beyond the hours authorized for the sale or  
1288 dispensing or consumption of alcohol for such premises under this  
1289 section.

1290 (3) Notwithstanding any provision in this chapter, in the case of any  
1291 premises operating under a tavern or cafe permit, it shall be lawful for  
1292 such premises to be open to, or be occupied by, the public when such  
1293 premises is being used as a site for film, television, video or digital  
1294 production eligible for a film production tax credit pursuant to section  
1295 12-217jj, as amended by this act, provided the sale or the dispensing or

1296 consumption of alcohol on such premises operating under such tavern  
1297 or cafe permit shall be prohibited beyond the hours authorized for the  
1298 sale or the dispensing or consumption of alcohol for such premises  
1299 under this section.

1300 (f) The retail sale of wine and the tasting of free samples of wine by  
1301 visitors and prospective retail customers of a permittee holding a  
1302 manufacturer permit for a farm winery on the premises of such  
1303 permittee shall be unlawful on Sunday before eleven o'clock a.m. and  
1304 after [nine] ten o'clock p.m. and on any other day before ten o'clock  
1305 a.m. and after [nine] ten o'clock p.m. Any town may, by vote of a town  
1306 meeting or by ordinance, reduce the number of hours during which  
1307 sales and the tasting of free samples of wine under this subsection shall  
1308 be permissible.

1309 (g) Notwithstanding any provision of subsection (a) of this section,  
1310 food or nonalcoholic beverages may be sold, dispensed or consumed  
1311 in places operating under an airport restaurant permit, an airport bar  
1312 permit or an airport airline club permit, at any time, as allowed by  
1313 agreement between the state of Connecticut and its lessees or  
1314 concessionaires.

1315 (h) The sale or the dispensing or consumption or the presence in  
1316 glasses or other receptacles suitable to permit the consumption of  
1317 alcoholic liquor by an individual in places operating under a nonprofit  
1318 golf tournament permit shall be unlawful on any day prior to eleven  
1319 o'clock a.m. and after [nine] ten o'clock p.m.

1320 (i) The tasting of free samples of beer by visitors of a permittee  
1321 holding a manufacturing permit for beer on the premises of such  
1322 permittee shall be unlawful on Sunday before eleven o'clock a.m. and  
1323 after eight o'clock p.m. and on any other day before ten o'clock a.m.  
1324 and after eight o'clock p.m. Nothing in this section shall be construed  
1325 to limit the right of a holder of such permit to conduct manufacturing  
1326 operations at any time. Any town may, by vote of a town meeting or

1327 ordinance, reduce the number of hours during which the tasting and  
1328 free samples of beer under this subsection shall be permissible.

1329 (j) Nothing in this section shall be construed to require any  
1330 permittee to continue the sale or dispensing of alcoholic liquor until  
1331 the closing hour established under this section.

1332 (k) The retail sale of wine and the tasting of free samples of wine by  
1333 visitors and prospective retail customers of a permittee holding a wine  
1334 festival permit or an out-of-state entity wine festival permit issued  
1335 pursuant to section 30-37l or 30-37m shall be unlawful on Sunday  
1336 before eleven o'clock a.m. and after eight o'clock p.m., and on any  
1337 other day before ten o'clock a.m. and after eight o'clock p.m. Any town  
1338 may, by vote of a town meeting or by ordinance, reduce the number of  
1339 hours during which the retail sale of wine and the tasting of free  
1340 samples of wine pursuant to this subsection shall be permissible.

1341 (l) The sale of wine at a farmers' market by a permittee holding a  
1342 farmers' market wine sales permit pursuant to subsection (a) of section  
1343 30-37o shall be unlawful on any day before eight o'clock a.m. and after  
1344 [nine] ten o'clock p.m., provided such permittee shall not sell such  
1345 wine at a farmers' market at any time during such hours that the  
1346 farmers' market is not open to the public. Any town may, by vote of a  
1347 town meeting or by ordinance, reduce the number of hours during  
1348 which sales of wine under this subsection shall be permissible.

1349 (m) Notwithstanding any provision of subsection (a) of this section,  
1350 it shall be lawful for casino permittees at casinos, as defined in section  
1351 30-37k, to allow the presence of alcoholic liquor in glasses or other  
1352 receptacles suitable to permit the consumption thereof by an  
1353 individual at any time on its gaming facility, as defined in subsection  
1354 (a) of section 30-37k, provided such alcoholic liquor shall not be served  
1355 to a patron of such casino during the hours specified in subsection (a)  
1356 of this section. For purposes of this section, "receptacles suitable to  
1357 permit the consumption of alcoholic liquor" shall not include bottles of



1358 distilled spirits or bottles of wine.

1359 Sec. 43. Section 30-68m of the general statutes is repealed and the  
1360 following is substituted in lieu thereof (*Effective July 1, 2015*):

1361 (a) For the purposes of this section:

1362 (1) "Cost" for a retail permittee means (A) for alcoholic liquor other  
1363 than beer, the [posted bottle price from the wholesaler] actual cost paid  
1364 per bottle by the retail permittee to the wholesaler, plus any charge for  
1365 shipping or delivery to the retail permittee's place of business paid by  
1366 the retail permittee, [in addition to the posted price,] and (B) for beer,  
1367 the lowest posted price during the month in which the retail permittee  
1368 is selling plus any charge for shipping or delivery to the retail  
1369 permittee's place of business paid by the retail permittee in addition to  
1370 the price originally paid by the retail permittee; and

1371 (2) "Retail permittee" means the holder of a permit allowing the sale  
1372 of alcoholic liquor for off-premises consumption. [; and]

1373 [(3) "Bottle price" means the price per unit of the contents of any  
1374 case of alcoholic liquor, other than beer, and shall be arrived at by  
1375 dividing the case price by the number of units or bottles making up  
1376 such case price and adding to the quotient an amount that is not less  
1377 than the following: A unit or bottle one-half pint or two hundred  
1378 milliliters or less, two cents; a unit or bottle more than one-half pint or  
1379 two hundred milliliters but not more than one pint or five hundred  
1380 milliliters, four cents; and a unit or bottle greater than one pint or five  
1381 hundred milliliters, eight cents.]

1382 (b) No retail permittee shall sell alcoholic liquor at a price below his  
1383 or her cost.

1384 (c) Notwithstanding the provisions of subsection (b) of this section,  
1385 a retail permittee may sell one beer item identified by a stock-keeping  
1386 unit number or one item of alcoholic liquor other than beer identified

1387 by a stock-keeping unit number below his or her cost each month,  
 1388 provided the item is not sold at less than ninety per cent of such retail  
 1389 permittee's cost. A retail permittee who intends to sell an item below  
 1390 cost pursuant to this subsection shall notify the Department of  
 1391 Consumer Protection of such sale not later than the second day of the  
 1392 month such item will be offered for sale.

1393 Sec. 44. Section 21a-408q of the general statutes is repealed. (*Effective*  
 1394 *July 1, 2015*)

1395 Sec. 45. Subdivision (119) of section 12-412 of the general statutes is  
 1396 repealed. (*Effective July 1, 2015*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-702(a)
Sec. 2	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-703(a)(2)(H) to (I)
Sec. 3	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-704c(c)(1)(I) to (J)
Sec. 4	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-704e(e)
Sec. 5	<i>from passage and applicable to income years commencing on or after January 1, 2016</i>	12-214(b)
Sec. 6	<i>from passage and applicable to income years commencing on or after January 1, 2016</i>	12-219(b)

Sec. 7	<i>from passage and applicable to calendar years commencing on or after January 1, 2015</i>	12-211a(a)
Sec. 8	<i>from passage</i>	12-217jj(a)(3)
Sec. 9	<i>from passage and applicable to sales occurring on or after November 1, 2015, and to sales of services that are billed to customers for a period that includes said November 1, 2015, date</i>	12-408(1)(A)
Sec. 10	<i>from passage and applicable to sales occurring on or after November 1, 2015</i>	12-408(3)
Sec. 11	<i>from passage and applicable to sales occurring on or after November 1, 2015, and to sales of services that are billed to customers for a period that includes said November 1, 2015, date</i>	12-411(1)(A)
Sec. 12	<i>from passage and applicable to sales occurring on or after November 1, 2015, and to sales of services that are billed to customers for a period that includes said November 1, 2015, date</i>	12-411b(c)
Sec. 13	<i>from passage and applicable to sales occurring on or after April 1, 2017, and to sales of services that are billed to customers for a period that includes said April 1, 2017, date</i>	12-408(1)(A)

Sec. 14	<i>from passage and applicable to sales occurring on or after April 1, 2017</i>	12-408(3)
Sec. 15	<i>from passage and applicable to sales occurring on or after April 1, 2017, and to sales of services that are billed to customers for a period that includes said April 1, 2017, date</i>	12-411(1)(A)
Sec. 16	<i>from passage and applicable to sales occurring on or after April 1, 2017, and to sales of services that are billed to customers for a period that includes said April 1, 2017, date</i>	12-411b(c)
Sec. 17	<i>July 1, 2015</i>	12-407e
Sec. 18	<i>from passage</i>	12-217(a)(4)
Sec. 19	<i>from passage</i>	12-217zz
Sec. 20	<i>from passage</i>	12-263b
Sec. 21	<i>from passage</i>	12-284b(b)
Sec. 22	<i>October 1, 2015</i>	34-38n(a)
Sec. 23	<i>October 1, 2015</i>	34-112(a)
Sec. 24	<i>October 1, 2015</i>	34-413(a)
Sec. 25	<i>July 1, 2015</i>	22a-232
Sec. 26	<i>July 1, 2015</i>	29-5(a)
Sec. 27	<i>July 1, 2015</i>	4-28e(c)
Sec. 28	<i>July 1, 2015</i>	13b-61c
Sec. 29	<i>July 1, 2015</i>	4-66aa
Sec. 30	<i>from passage</i>	New section
Sec. 31	<i>from passage</i>	New section
Sec. 32	<i>from passage</i>	New section
Sec. 33	<i>from passage</i>	2-71x
Sec. 34	<i>July 1, 2015</i>	New section
Sec. 35	<i>July 1, 2016</i>	New section
Sec. 36	<i>July 1, 2015</i>	New section

Sec. 37	July 1, 2015	21a-408d(a)
Sec. 38	July 1, 2015	21a-408h(c)
Sec. 39	July 1, 2015	21a-408i(c)
Sec. 40	July 1, 2015	21a-408m(b)
Sec. 41	January 1, 2016	30-48a
Sec. 42	July 1, 2015	30-91
Sec. 43	July 1, 2015	30-68m
Sec. 44	July 1, 2015	Repealer section
Sec. 45	July 1, 2015	Repealer section

**Statement of Purpose:**

To implement the Governor's budget recommendations.

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