AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES.

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

Section 1. Section 12-633 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2015):

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

Sec. 2. Section 12-634 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2015):

The Commissioner of Revenue Services shall grant a credit against any tax due under the provisions of chapter 207, 208, 209, 210, 211 or 212 in an amount not to exceed [sixty] eighty per cent of the total cash amount invested during the taxable year by the business firm in
programs operated or created pursuant to proposals approved pursuant to section 12-632 for planning, site preparation, construction, renovation or acquisition of facilities for purposes of establishing a child day care facility to be used primarily by the children of such business firm's employees and equipment installed for such facility, including kitchen appliances, to the extent that such equipment or appliances are necessary in the use of such facility for purposes of child day care, provided: (1) Such facility is operated under the authority of a license issued by the Commissioner of Early Childhood in accordance with sections 19a-77 to 19a-87, inclusive, (2) such facility is operated without profit by such business firm related to any charges imposed for the use of such facility for purposes of child day care, and (3) the amount of tax credit allowed any business firm under the provisions of this section for any income year may not exceed fifty thousand dollars. If two or more business firms share in the cost of establishing such a facility for the children of their employees, each such taxpayer shall be allowed such credit in relation to the respective share, paid or incurred by such taxpayer, of the total expenditures for the facility in such income year. The commissioner shall not grant a credit pursuant to this section to any taxpayer claiming a credit for the same year pursuant to section 12-217x.

Sec. 3. Section 12-635 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2015):

The Commissioner of Revenue Services shall grant a credit against any tax due under the provisions of chapter 207, 208, 209, 210, 211 or 212: (1) In an amount not to exceed [one hundred] eighty per cent of the total cash amount invested during the taxable year by the business firm in programs operated or created pursuant to proposals approved pursuant to section 12-632 for energy conservation projects directed toward properties occupied by persons, at least seventy-five per cent of whom are at an income level not exceeding one hundred fifty per cent of the poverty level for the year next preceding the year during which such tax credit is to be granted; (2) in an amount equal to [one hundred] eighty per cent of the total cash amount invested during the
taxable year by the business firm in programs operated or created
pursuant to proposals approved pursuant to section 12-632 for energy
conservation projects at properties owned or occupied by charitable
corporations, foundations, trusts or other entities as determined under
regulations adopted pursuant to this chapter; (3) in an amount equal to
[one hundred] eighty per cent of the total cash amount invested during
the taxable year by the business firm in a comprehensive college access
loan forgiveness program located in an "educational reform district" as
defined in section 10-262u, that has established minimum eligibility
criteria including, but not limited to, years of enrollment in the
educational reform district, grade point average, attendance record
and loan forgiveness prerequisite; or (4) in an amount not to exceed
[sixty] eighty per cent of the total cash amount invested during the
taxable year by the business firm (A) in employment and training
programs directed at youths, at least seventy-five per cent of whom are
at an income level not exceeding one hundred fifty per cent of the
poverty level for the year next preceding the year during which such
tax credit is to be granted; (B) in employment and training programs
directed at handicapped persons as determined under regulations
adopted pursuant to this chapter; (C) in employment and training
programs for unemployed workers who are fifty years of age or older;
(D) in education and employment training programs for recipients in
the temporary family assistance program; or (E) in child care services.
Any other program which serves persons at least seventy-five per cent
of whom are at an income level not exceeding one hundred fifty per
cent of the poverty level for the year next preceding the year during
which such tax credit is to be granted and which meets the standards
for eligibility under this chapter shall be eligible for a tax credit under
this section in an amount equal to [sixty] eighty per cent of the total
cash invested by the business firm in such program.

Sec. 4. Section 12-635a of the general statutes is repealed and the
following is substituted in lieu thereof (Effective July 1, 2015):

The Commissioner of Revenue Services shall grant a credit against
any tax due under the provisions of chapter 207, 208, 209, 210, 211 or
212 in an amount not to exceed [sixty] eighty per cent of the total cash amount invested during the taxable year by the business firm in community-based alcoholism prevention or treatment programs operated or created pursuant to proposals approved pursuant to section 12-632.

Sec. 5. Subsection (a) of section 12-702a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) Any individual who has made a joint return under this chapter may elect to seek relief under the provisions of subsection (b) of this section and if such individual is eligible to elect the application of subsection (c) of this section, such individual may, in addition to any election under subsection (b) of this section, elect to limit such individual's liability for any deficiency with respect to such joint return in the manner prescribed under subsection (c) of this section. Any individual who has made a joint return under this chapter may elect to seek relief under the provisions of subsection (f) of this section, even if such individual is not eligible to seek relief under subsection (b) or (c) of this section.

Sec. 6. Subsections (f) to (h), inclusive, of section 12-702a of the general statutes are repealed and the following is substituted in lieu thereof (Effective from passage):

(f) Under procedures prescribed by the commissioner, if taking into account all the facts and circumstances, it is inequitable to hold such individual liable for any unpaid tax or any deficiency, or any portion of [either] such unpaid tax or deficiency, and relief is not otherwise available to such individual under this section, the commissioner may relieve such individual of such liability.

(g) The commissioner may adopt regulations, in accordance with chapter 54, as are necessary to carry out the provisions of this section, including regulations providing the opportunity for an individual to have notice of, and an opportunity to participate in, any
administrative proceeding with respect to an election made under this section by the other individual filing the joint return.

(h) The provisions of this section shall be applicable with respect to any liability arising after May 27, 1999, and any liability arising on or before May 27, 1999, if such liability remains unpaid as of said date, provided the two-year period to make an election under subsection (b) or (c) of this section shall not expire before the date that is two years after the date of the first collection activity after May 27, 1999.

Sec. 7. Subsection (b) of section 12-706 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2015):

(b) [Every] Each employer required to deduct and withhold tax under this chapter from the wages of an employee shall furnish to each such employee in respect to the wages paid by such employer to such employee during the calendar year, on or before January thirty-first of the next succeeding year, a written statement as prescribed by the Commissioner of Revenue Services showing the amount of wages paid by the employer to the employee, the amount deducted and withheld as tax, and such other information as said commissioner shall prescribe. Each such employer shall file a copy of such written statement with the Commissioner of Revenue Services on or before said January thirty-first date.

This act shall take effect as follows and shall amend the following sections:

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<th>Section</th>
<th>Effective Date</th>
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<tbody>
<tr>
<td>Sec. 1</td>
<td>July 1, 2015</td>
<td>12-633</td>
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<tr>
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<tr>
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<td>Sec. 6</td>
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<td>12-702a(f) to (h)</td>
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<td>Sec. 7</td>
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<td>12-706(b)</td>
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FIN Joint Favorable Subst.