



General Assembly

**Amendment**

January Session, 2015

LCO No. 9305



Offered by:

- REP. SHARKEY, 88<sup>th</sup> Dist.
- REP. ARESIMOWICZ, 30<sup>th</sup> Dist.
- SEN. LOONEY, 11<sup>th</sup> Dist.
- SEN. DUFF, 25<sup>th</sup> Dist.

To: House Bill No. 7061

File No.

Cal. No.

**"AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2017, AND MAKING APPROPRIATIONS THEREFOR, AND OTHER PROVISIONS RELATED TO REVENUE, DEFICIENCY APPROPRIATIONS AND TAX FAIRNESS AND ECONOMIC DEVELOPMENT."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. (*Effective July 1, 2015*) The following sums are  
4 appropriated from the GENERAL FUND for the annual periods  
5 indicated for the purposes described.

T1		2015-2016	2016-2017
T2	LEGISLATIVE		
T3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	48,856,926	50,744,676

T6	Other Expenses	17,008,514	18,445,596
T7	Equipment	375,100	475,100
T8	Flag Restoration	70,312	71,250
T9	Minor Capital Improvements	380,000	225,000
T10	Interim Salary/Caucus Offices	641,942	493,898
T11	Old State House	569,724	589,589
T12	Interstate Conference Fund	394,288	410,058
T13	New England Board of Higher Education	179,788	185,179
T14	AGENCY TOTAL	68,476,594	71,640,346
T15			
T16	AUDITORS OF PUBLIC ACCOUNTS		
T17	Personal Services	12,225,412	12,250,473
T18	Other Expenses	400,115	404,950
T19	Equipment	10,000	10,000
T20	AGENCY TOTAL	12,635,527	12,665,423
T21			
T22	COMMISSION ON AGING		
T23	Personal Services	416,393	416,393
T24	Other Expenses	38,236	38,236
T25	AGENCY TOTAL	454,629	454,629
T26			
T27	PERMANENT COMMISSION ON THE STATUS OF WOMEN		
T28	Personal Services	541,016	541,016
T29	Other Expenses	83,864	75,864
T30	Equipment	1,000	1,000
T31	AGENCY TOTAL	625,880	617,880
T32			
T33	COMMISSION ON CHILDREN		
T34	Personal Services	668,389	668,389
T35	Other Expenses	100,932	100,932
T36	AGENCY TOTAL	769,321	769,321
T37			
T38	LATINO AND PUERTO RICAN AFFAIRS COMMISSION		
T39	Personal Services	418,191	418,191
T40	Other Expenses	27,290	27,290
T41	AGENCY TOTAL	445,481	445,481

T42			
T43	AFRICAN-AMERICAN AFFAIRS COMMISSION		
T44	Personal Services	272,829	272,829
T45	Other Expenses	28,128	28,128
T46	AGENCY TOTAL	300,957	300,957
T47			
T48	ASIAN PACIFIC AMERICAN AFFAIRS COMMISSION		
T49	Personal Services	209,155	209,155
T50	Other Expenses	14,330	14,330
T51	AGENCY TOTAL	223,485	223,485
T52			
T53	GENERAL GOVERNMENT		
T54			
T55	GOVERNORS OFFICE		
T56	Personal Services	2,372,643	2,407,998
T57	Other Expenses	200,590	203,265
T58	New England Governors' Conference	106,209	107,625
T59	National Governors' Association	126,469	128,155
T60	AGENCY TOTAL	2,805,911	2,847,043
T61			
T62	SECRETARY OF THE STATE		
T63	Personal Services	2,923,939	2,941,115
T64	Other Expenses	1,820,472	1,842,745
T65	Commercial Recording Division	5,658,728	5,686,861
T66	Board of Accountancy	297,114	301,941
T67	AGENCY TOTAL	10,700,253	10,772,662
T68			
T69	LIEUTENANT GOVERNOR'S OFFICE		
T70	Personal Services	639,983	649,519
T71	Other Expenses	68,640	69,555
T72	AGENCY TOTAL	708,623	719,074
T73			
T74	STATE TREASURER		
T75	Personal Services	3,255,469	3,313,919
T76	Other Expenses	153,942	155,995
T77	AGENCY TOTAL	3,409,411	3,469,914

T78			
T79	STATE COMPROLLER		
T80	Personal Services	25,190,835	25,394,018
T81	Other Expenses	5,801,377	5,179,660
T82	AGENCY TOTAL	30,992,212	30,573,678
T83			
T84	DEPARTMENT OF REVENUE SERVICES		
T85	Personal Services	61,648,494	62,091,282
T86	Other Expenses	8,395,265	7,722,172
T87	AGENCY TOTAL	70,043,759	69,813,454
T88			
T89	OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
T90	Personal Services	826,468	837,351
T91	Other Expenses	57,220	59,720
T92	Child Fatality Review Panel	107,668	107,915
T93	Information Technology Initiatives	31,588	31,588
T94	Elections Enforcement Commission	3,624,215	3,675,456
T95	Office of State Ethics	1,580,644	1,600,405
T96	Freedom of Information Commission	1,726,320	1,735,450
T97	Contracting Standards Board	314,368	302,932
T98	Judicial Review Council	146,265	148,294
T99	Judicial Selection Commission	93,100	93,279
T100	Office of the Child Advocate	714,642	712,546
T101	Office of the Victim Advocate	462,544	460,972
T102	Board of Firearms Permit Examiners	127,959	128,422
T103	AGENCY TOTAL	9,813,001	9,894,330
T104			
T105	OFFICE OF POLICY AND MANAGEMENT		
T106	Personal Services	12,986,179	13,038,950
T107	Other Expenses	1,190,216	1,216,413
T108	Automated Budget System and Data Base Link	46,600	47,221
T109	Justice Assistance Grants	1,008,740	1,022,232
T110	Criminal Justice Information System		984,008
T111	Project Longevity	1,000,000	1,000,000
T112	Tax Relief For Elderly Renters	26,700,000	28,900,000
T113	Private Providers		8,500,000

T114	Reimbursement to Towns for Loss of Taxes on State Property	83,641,646	83,641,646
T115	Reimbursements to Towns for Private Tax-Exempt Property	125,431,737	125,431,737
T116	Reimbursement Property Tax - Disability Exemption	400,000	400,000
T117	Distressed Municipalities	5,800,000	5,800,000
T118	Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900
T119	Property Tax Relief Elderly Freeze Program	120,000	120,000
T120	Property Tax Relief for Veterans	2,970,098	2,970,098
T121	AGENCY TOTAL	281,801,116	293,578,205
T122			
T123	DEPARTMENT OF VETERANS' AFFAIRS		
T124	Personal Services	23,152,920	23,338,814
T125	Other Expenses	5,059,380	5,059,380
T126	Support Services for Veterans	180,500	180,500
T127	SSMF Administration	593,310	593,310
T128	Burial Expenses	7,200	7,200
T129	Headstones	332,500	332,500
T130	AGENCY TOTAL	29,325,810	29,511,704
T131			
T132	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T133	Personal Services	53,985,369	54,425,425
T134	Other Expenses	32,717,944	32,807,679
T135	Tuition Reimbursement - Training and Travel	382,000	
T136	Labor - Management Fund	75,000	
T137	Management Services	4,623,259	4,428,787
T138	Loss Control Risk Management	114,854	114,854
T139	Employees' Review Board	20,822	21,100
T140	Surety Bonds for State Officials and Employees	141,800	73,600
T141	Quality of Work-Life	350,000	
T142	Refunds Of Collections	25,723	25,723
T143	Rents and Moving	13,069,421	11,447,039
T144	W. C. Administrator	5,000,000	5,000,000
T145	Connecticut Education Network	2,941,857	2,941,857
T146	State Insurance and Risk Mgmt Operations	13,683,019	13,995,707
T147	IT Services	14,315,087	14,454,305

T148	AGENCY TOTAL	141,446,155	139,736,076
T149			
T150	ATTORNEY GENERAL		
T151	Personal Services	33,038,471	33,154,538
T152	Other Expenses	1,062,361	1,078,926
T153	AGENCY TOTAL	34,100,832	34,233,464
T154			
T155	DIVISION OF CRIMINAL JUSTICE		
T156	Personal Services	48,985,592	49,475,371
T157	Other Expenses	2,561,355	2,561,355
T158	Witness Protection	180,000	180,000
T159	Training And Education	56,499	56,499
T160	Expert Witnesses	330,000	330,000
T161	Medicaid Fraud Control	1,323,438	1,325,095
T162	Criminal Justice Commission	481	481
T163	Cold Case Unit	277,119	282,511
T164	Shooting Taskforce	1,115,406	1,125,663
T165	AGENCY TOTAL	54,829,890	55,336,975
T166			
T167	REGULATION AND PROTECTION		
T168			
T169	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
T170	Personal Services	149,608,808	149,909,977
T171	Other Expenses	29,099,716	29,033,588
T172	Equipment	93,990	93,990
T173	Stress Reduction	25,354	25,354
T174	Fleet Purchase	6,183,375	6,877,690
T175	Workers' Compensation Claims	4,562,247	4,562,247
T176	Fire Training School - Willimantic	98,079	100,000
T177	Maintenance of County Base Fire Radio Network	23,918	23,918
T178	Maintenance of State-Wide Fire Radio Network	15,919	15,919
T179	Police Association of Connecticut	190,000	190,000
T180	Connecticut State Firefighter's Association	194,711	194,711
T181	Fire Training School - Torrington	59,034	60,000
T182	Fire Training School - New Haven	39,426	40,000

T183	Fire Training School - Derby	29,559	30,000
T184	Fire Training School - Wolcott	68,810	70,000
T185	Fire Training School - Fairfield	49,164	50,000
T186	Fire Training School - Hartford	97,989	100,000
T187	Fire Training School - Middletown	29,299	30,000
T188	Fire Training School - Stamford	29,342	30,000
T189	AGENCY TOTAL	190,498,740	191,437,394
T190			
T191	MILITARY DEPARTMENT		
T192	Personal Services	3,146,928	3,179,977
T193	Other Expenses	2,595,180	2,603,340
T194	Honor Guards	350,000	350,000
T195	Veteran's Service Bonuses	72,000	50,000
T196	AGENCY TOTAL	6,164,108	6,183,317
T197			
T198	DEPARTMENT OF CONSUMER PROTECTION		
T199	Personal Services	15,935,765	16,070,008
T200	Other Expenses	1,346,243	1,464,066
T201	AGENCY TOTAL	17,282,008	17,534,074
T202			
T203	LABOR DEPARTMENT		
T204	Personal Services	9,434,317	9,515,435
T205	Other Expenses	1,268,588	1,128,588
T206	CETC Workforce	686,938	707,244
T207	Workforce Investment Act	32,104,008	32,104,008
T208	Job Funnels Projects	224,700	230,510
T209	Connecticut's Youth Employment Program	5,156,250	5,225,000
T210	Jobs First Employment Services	18,036,623	18,039,903
T211	STRIDE	518,094	532,475
T212	Apprenticeship Program	583,896	584,977
T213	Spanish-American Merchants Association	500,531	514,425
T214	Connecticut Career Resource Network	166,061	166,909
T215	Incumbent Worker Training	725,688	725,688
T216	STRIVE	237,094	243,675
T217	Customized Services	439,062	451,250
T218	Opportunities for Long Term Unemployed	3,161,250	3,249,000

T219	Veterans' Opportunity Pilot	526,875	541,500
T220	Second Chance Initiatives	1,425,000	1,425,000
T221	Cradle To Career	200,000	200,000
T222	2Gen - TANF	1,500,000	1,500,000
T223	ConnectiCorps	100,000	200,000
T224	New Haven Jobs Funnel	525,000	540,000
T225	AGENCY TOTAL	77,519,975	77,825,587
T226			
T227	COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
T228	Personal Services	6,664,520	6,721,805
T229	Other Expenses	369,255	369,255
T230	Martin Luther King, Jr. Commission	6,318	6,318
T231	AGENCY TOTAL	7,040,093	7,097,378
T232			
T233	PROTECTION AND ADVOCACY FOR PERSONS WITH DISABILITIES		
T234	Personal Services	2,339,429	2,354,131
T235	Other Expenses	194,654	194,654
T236	AGENCY TOTAL	2,534,083	2,548,785
T237			
T238	CONSERVATION AND DEVELOPMENT		
T239			
T240	DEPARTMENT OF AGRICULTURE		
T241	Personal Services	4,023,923	4,074,226
T242	Other Expenses	783,103	783,103
T243	Senior Food Vouchers	364,857	364,928
T244	Tuberculosis and Brucellosis Indemnity	100	100
T245	WIC Coupon Program for Fresh Produce	174,886	174,886
T246	AGENCY TOTAL	5,346,869	5,397,243
T247			
T248	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T249	Personal Services	31,059,897	31,266,085
T250	Other Expenses	2,999,978	2,999,978
T251	Mosquito Control	272,597	272,841
T252	State Superfund Site Maintenance	481,918	488,344
T253	Laboratory Fees	151,683	153,705

T254	Dam Maintenance	142,981	143,144
T255	Emergency Spill Response	7,278,320	7,326,885
T256	Solid Waste Management	3,384,724	3,448,128
T257	Underground Storage Tank	1,040,293	1,047,927
T258	Clean Air	4,455,103	4,543,783
T259	Environmental Conservation	9,083,811	9,122,571
T260	Environmental Quality	10,047,411	10,115,610
T261	Greenways Account	2	2
T262	Conservation Districts & Soil and Water Councils	266,250	270,000
T263	Interstate Environmental Commission	48,783	48,783
T264	New England Interstate Water Pollution Commission	28,827	28,827
T265	Northeast Interstate Forest Fire Compact	3,295	3,295
T266	Connecticut River Valley Flood Control Commission	32,395	32,395
T267	Thames River Valley Flood Control Commission	48,281	48,281
T268	AGENCY TOTAL	70,826,549	71,360,584
T269			
T270	COUNCIL ON ENVIRONMENTAL QUALITY		
T271	Personal Services	181,253	182,657
T272	Other Expenses	1,789	1,789
T273	AGENCY TOTAL	183,042	184,446
T274			
T275	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T276	Personal Services	8,410,102	8,476,385
T277	Other Expenses	1,072,065	1,052,065
T278	Statewide Marketing	9,500,000	9,500,000
T279	Small Business Incubator Program	339,916	349,352
T280	Hartford Urban Arts Grant	395,000	400,000
T281	New Britain Arts Council	63,187	64,941
T282	Main Street Initiatives	152,297	154,328
T283	Office of Military Affairs	216,598	219,962
T284	Hydrogen/Fuel Cell Economy	153,671	157,937
T285	CCAT-CT Manufacturing Supply Chain	843,013	860,862
T286	Capital Region Development Authority	7,864,370	7,864,370

T287	Neighborhood Music School	126,375	128,250
T288	Nutmeg Games	64,075	65,000
T289	Discovery Museum	315,930	324,699
T290	National Theatre of the Deaf	126,371	129,879
T291	CONNSTEP	495,712	503,067
T292	Development Research and Economic Assistance	121,095	124,457
T293	Connecticut Science Center	542,512	550,000
T294	CT Flagship Producing Theaters Grant	417,108	428,687
T295	Women's Business Center	393,750	400,000
T296	Performing Arts Centers	1,263,714	1,298,792
T297	Performing Theaters Grant	492,915	505,904
T298	Arts Commission	1,578,720	1,622,542
T299	Art Museum Consortium	461,014	473,812
T300	CT Invention Convention	19,687	20,000
T301	Litchfield Jazz Festival	46,875	47,500
T302	Connecticut River Museum	25,000	25,000
T303	Arte Inc.	25,000	25,000
T304	CT Virtuosi Orchestra	25,000	25,000
T305	Barnum Museum	25,000	25,000
T306	Greater Hartford Arts Council	88,982	91,174
T307	Stepping Stones Museum for Children	36,951	37,977
T308	Maritime Center Authority	487,315	500,842
T309	Tourism Districts	1,260,788	1,295,785
T310	Amistad Committee for the Freedom Trail	39,514	40,612
T311	Amistad Vessel	315,929	324,698
T312	New Haven Festival of Arts and Ideas	665,111	683,574
T313	New Haven Arts Council	78,982	81,174
T314	Beardsley Zoo	327,136	336,217
T315	Mystic Aquarium	517,308	531,668
T316	Quinebaug Tourism	34,649	35,611
T317	Northwestern Tourism	34,649	35,611
T318	Eastern Tourism	34,649	35,611
T319	Central Tourism	34,649	35,611
T320	Twain/Stowe Homes	98,864	100,000
T321	Cultural Alliance of Fairfield	78,982	81,174
T322	AGENCY TOTAL	39,710,530	40,070,130

T323			
T324	DEPARTMENT OF HOUSING		
T325	Personal Services	2,234,652	2,242,842
T326	Other Expenses	173,266	194,266
T327	Elderly Rental Registry and Counselors	1,196,144	1,196,144
T328	Subsidized Assisted Living Demonstration	2,255,625	2,332,250
T329	Congregate Facilities Operation Costs	7,783,636	8,054,279
T330	Housing Assistance and Counseling Program	411,094	416,575
T331	Elderly Congregate Rent Subsidy	2,162,504	2,162,504
T332	Housing/Homeless Services	69,107,806	75,227,013
T333	Tax Abatement	1,118,580	1,153,793
T334	Housing/Homeless Services - Municipality	640,398	640,398
T335	AGENCY TOTAL	87,083,705	93,620,064
T336			
T337	AGRICULTURAL EXPERIMENT STATION		
T338	Personal Services	6,385,305	6,496,579
T339	Other Expenses	1,134,017	1,134,017
T340	Equipment	10,000	10,000
T341	Mosquito Control	503,987	507,516
T342	Wildlife Disease Prevention	98,515	100,158
T343	AGENCY TOTAL	8,131,824	8,248,270
T344			
T345	HEALTH AND HOSPITALS		
T346			
T347	DEPARTMENT OF PUBLIC HEALTH		
T348	Personal Services	38,464,503	38,812,372
T349	Other Expenses	7,162,820	7,478,436
T350	Children's Health Initiatives	1,942,969	1,972,746
T351	Childhood Lead Poisoning	67,839	68,744
T352	AIDS Services	85,000	85,000
T353	Children with Special Health Care Needs	1,022,173	1,037,429
T354	Maternal Mortality Review		1,000
T355	Community Health Services	1,930,842	2,008,515
T356	Rape Crisis	617,008	617,008
T357	Genetic Diseases Programs	237,895	237,895
T358	Local and District Departments of Health	4,458,648	4,692,648
T359	School Based Health Clinics	11,747,498	11,898,107

T360	AGENCY TOTAL	67,737,195	68,909,900
T361			
T362	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T363	Personal Services	4,825,259	4,857,946
T364	Other Expenses	1,340,167	1,340,167
T365	Equipment	19,226	19,226
T366	Medicolegal Investigations	25,704	26,047
T367	AGENCY TOTAL	6,210,356	6,243,386
T368			
T369	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T370	Personal Services	262,989,799	265,087,937
T371	Other Expenses	20,619,455	20,894,381
T372	Family Support Grants	3,738,222	3,738,222
T373	Cooperative Placements Program	24,544,841	24,477,566
T374	Clinical Services	3,440,085	3,493,844
T375	Workers' Compensation Claims	14,994,475	14,994,475
T376	Autism Services	2,802,272	3,098,961
T377	Behavioral Services Program	29,731,164	30,818,643
T378	Supplemental Payments for Medical Services	4,908,116	4,908,116
T379	Rent Subsidy Program	5,130,212	5,130,212
T380	Employment Opportunities and Day Services	227,626,162	237,650,362
T381	Community Residential Services	483,871,682	502,596,014
T382	AGENCY TOTAL	1,084,396,485	1,116,888,733
T383			
T384	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T385	Personal Services	205,578,670	208,141,328
T386	Other Expenses	28,716,563	28,752,852
T387	Housing Supports and Services	23,221,576	24,221,576
T388	Managed Service System	62,596,523	62,743,207
T389	Legal Services	995,819	995,819
T390	Connecticut Mental Health Center	8,398,341	8,509,163
T391	Professional Services	11,488,898	11,488,898
T392	General Assistance Managed Care	41,991,862	43,075,573
T393	Workers' Compensation Claims	11,792,289	11,792,289
T394	Nursing Home Screening	591,645	591,645

T395	Young Adult Services	80,206,667	85,961,827
T396	TBI Community Services	10,400,667	10,412,737
T397	Jail Diversion	4,595,351	4,617,881
T398	Behavioral Health Medications	5,783,527	5,860,641
T399	Prison Overcrowding	6,330,189	6,352,255
T400	Medicaid Adult Rehabilitation Option	4,816,334	4,803,175
T401	Discharge and Diversion Services	24,447,924	27,347,924
T402	Home and Community Based Services	19,612,854	25,947,617
T403	Persistent Violent Felony Offenders Act	675,235	675,235
T404	Nursing Home Contract	485,000	485,000
T405	Pre-Trial Account	689,750	699,437
T406	Grants for Substance Abuse Services	22,667,934	22,667,934
T407	Grants for Mental Health Services	72,280,480	73,780,480
T408	Employment Opportunities	10,417,204	10,417,204
T409	AGENCY TOTAL	658,781,302	680,341,697
T410			
T411	PSYCHIATRIC SECURITY REVIEW BOARD		
T412	Personal Services	261,587	262,916
T413	Other Expenses	29,136	29,525
T414	AGENCY TOTAL	290,723	292,441
T415			
T416	HUMAN SERVICES		
T417			
T418	DEPARTMENT OF SOCIAL SERVICES		
T419	Personal Services	134,527,508	133,178,052
T420	Other Expenses	148,435,174	155,619,366
T421	HUSKY Performance Monitoring	182,043	187,245
T422	Genetic Tests in Paternity Actions	120,236	122,506
T423	State-Funded Supplemental Nutrition Assistance Program	483,100	460,800
T424	HUSKY B Program	6,550,000	4,350,000
T425	Medicaid	2,469,915,500	2,544,288,000
T426	Old Age Assistance	37,944,440	38,347,320
T427	Aid To The Blind	750,550	755,289
T428	Aid To The Disabled	61,115,585	61,475,440
T429	Temporary Assistance to Families - TANF	99,425,380	98,858,030
T430	Emergency Assistance	1	1

T431	Food Stamp Training Expenses	11,250	11,400
T432	Healthy Start	1,251,522	1,287,280
T433	DMHAS-Disproportionate Share	108,935,000	108,935,000
T434	Connecticut Home Care Program	43,430,000	40,590,000
T435	Human Resource Development-Hispanic Programs	886,630	898,452
T436	Protective Services To The Elderly	476,599	478,300
T437	Safety Net Services	2,462,943	2,533,313
T438	Refunds Of Collections	110,625	112,500
T439	Services for Persons With Disabilities	526,762	541,812
T440	Nutrition Assistance	449,687	455,683
T441	Domestic Violence Shelters	5,210,676	5,210,676
T442	State Administered General Assistance	23,154,540	24,818,050
T443	Connecticut Children's Medical Center	14,605,500	14,800,240
T444	Community Services	1,100,730	1,128,860
T445	Human Service Infrastructure Community Action Program	3,021,660	3,107,994
T446	Teen Pregnancy Prevention	1,607,707	1,653,641
T447	Family Programs - TANF	541,600	415,166
T448	Human Resource Development-Hispanic Programs - Municipality	5,029	5,096
T449	Teen Pregnancy Prevention - Municipality	120,598	124,044
T450	Community Services - Municipality	78,526	79,573
T451	AGENCY TOTAL	3,167,437,101	3,244,829,129
T452			
T453	STATE DEPARTMENT ON AGING		
T454	Personal Services	2,427,209	2,450,501
T455	Other Expenses	219,286	222,210
T456	Programs for Senior Citizens	6,150,914	6,150,914
T457	AGENCY TOTAL	8,797,409	8,823,625
T458			
T459	DEPARTMENT OF REHABILITATION SERVICES		
T460	Personal Services	5,191,611	5,231,501
T461	Other Expenses	1,576,205	1,576,205
T462	Part-Time Interpreters	1,522	1,522
T463	Educational Aid for Blind and Visually Handicapped Children	4,514,363	4,553,755

T464	Employment Opportunities - Blind & Disabled	1,340,729	1,340,729
T465	Vocational Rehabilitation - Disabled	6,994,586	7,087,847
T466	Supplementary Relief and Services	93,515	94,762
T467	Vocational Rehabilitation - Blind	843,189	854,432
T468	Special Training for the Deaf Blind	286,581	286,581
T469	Connecticut Radio Information Service	78,055	79,096
T470	Independent Living Centers	495,637	502,246
T471	AGENCY TOTAL	21,415,993	21,608,676
T472			
T473	EDUCATION, MUSEUMS, LIBRARIES		
T474			
T475	DEPARTMENT OF EDUCATION		
T476	Personal Services	20,397,903	20,615,925
T477	Other Expenses	3,926,142	3,916,142
T478	Development of Mastery Exams Grades 4, 6, and 8	15,149,111	15,610,253
T479	Primary Mental Health	427,209	427,209
T480	Leadership, Education, Athletics in Partnership (LEAP)	681,329	690,413
T481	Adult Education Action	240,687	240,687
T482	Connecticut Pre-Engineering Program	246,094	249,375
T483	Connecticut Writing Project	69,375	70,000
T484	Resource Equity Assessments	157,560	159,661
T485	Neighborhood Youth Centers	1,129,425	1,157,817
T486	Longitudinal Data Systems	1,190,700	1,208,477
T487	School Accountability	1,500,000	1,500,000
T488	Sheff Settlement	11,861,044	12,192,038
T489	CommPACT Schools	350,000	350,000
T490	Parent Trust Fund Program	468,750	475,000
T491	Regional Vocational-Technical School System	167,029,468	171,152,813
T492	Wrap Around Services	19,375	25,000
T493	Commissioner's Network	12,800,000	12,800,000
T494	New or Replicated Schools	339,000	420,000
T495	Bridges to Success	242,479	250,000
T496	K-3 Reading Assessment Pilot	2,869,949	2,947,947
T497	Talent Development	9,302,199	9,309,701
T498	Common Core	5,906,250	5,985,000

T499	Alternative High School and Adult Reading Incentive Program	185,000	200,000
T500	Special Master	1,483,909	1,010,361
T501	School-Based Diversion Initiative	1,000,000	1,000,000
T502	American School For The Deaf	9,992,840	10,126,078
T503	Regional Education Services	1,093,150	1,107,725
T504	Family Resource Centers	8,161,914	8,161,914
T505	Youth Service Bureau Enhancement	715,300	715,300
T506	Child Nutrition State Match	2,354,000	2,354,000
T507	Health Foods Initiative	4,326,300	4,326,300
T508	Vocational Agriculture	11,017,600	11,017,600
T509	Transportation of School Children	23,329,451	23,329,451
T510	Adult Education	21,035,200	21,037,392
T511	Health and Welfare Services Pupils Private Schools	3,867,750	3,867,750
T512	Education Equalization Grants	2,155,833,601	2,172,454,969
T513	Bilingual Education	2,991,130	3,491,130
T514	Priority School Districts	43,747,208	44,837,171
T515	Young Parents Program	229,330	229,330
T516	Interdistrict Cooperation	7,164,885	7,164,966
T517	School Breakfast Program	2,379,962	2,379,962
T518	Excess Cost - Student Based	139,805,731	139,805,731
T519	Non-Public School Transportation	3,451,500	3,451,500
T520	Youth Service Bureaus	2,839,805	2,839,805
T521	Open Choice Program	38,296,250	43,214,700
T522	Magnet Schools	328,419,980	324,950,485
T523	After School Program	5,363,286	5,363,286
T524	AGENCY TOTAL	3,075,389,131	3,100,190,364
T525			
T526	OFFICE OF EARLY CHILDHOOD		
T527	Personal Services	8,785,880	8,876,246
T528	Other Expenses	349,943	349,943
T529	Children's Trust Fund	11,206,751	11,206,751
T530	Early Childhood Program	10,840,145	10,840,145
T531	Early Intervention	24,686,804	24,686,804
T532	Community Plans for Early Childhood	703,125	712,500
T533	Improving Early Literacy	140,625	142,500
T534	Child Care Services	18,701,942	19,081,942

T535	Evenstart	445,312	451,250
T536	Head Start Services	5,630,593	5,630,593
T537	Child Care Services-TANF/CCDBG	120,930,084	122,130,084
T538	Child Care Quality Enhancements	3,107,472	3,148,212
T539	Head Start - Early Childhood Link	693,875	720,000
T540	Early Head Start-Child Care Partnership	1,300,000	1,300,000
T541	School Readiness Quality Enhancement	4,111,135	4,676,081
T542	School Readiness	83,399,834	83,399,834
T543	AGENCY TOTAL	295,033,520	297,352,885
T544			
T545	STATE LIBRARY		
T546	Personal Services	5,374,203	5,444,676
T547	Other Expenses	644,128	652,716
T548	State-Wide Digital Library	1,865,494	1,890,367
T549	Interlibrary Loan Delivery Service	282,393	286,621
T550	Legal/Legislative Library Materials	737,431	747,263
T551	Computer Access	169,219	171,475
T552	Support Cooperating Library Service Units	185,844	190,000
T553	Grants To Public Libraries	190,846	193,391
T554	Connecticard Payments	900,000	900,000
T555	Connecticut Humanities Council	1,921,643	1,947,265
T556	AGENCY TOTAL	12,271,201	12,423,774
T557			
T558	OFFICE OF HIGHER EDUCATION		
T559	Personal Services	1,800,433	1,800,433
T560	Other Expenses	173,987	100,307
T561	Minority Advancement Program	2,188,526	2,188,526
T562	Alternate Route to Certification	97,720	97,720
T563	National Service Act	295,904	299,969
T564	Minority Teacher Incentive Program	447,806	447,806
T565	Governor's Scholarship	39,638,381	41,023,498
T566	AGENCY TOTAL	44,642,757	45,958,259
T567			
T568	UNIVERSITY OF CONNECTICUT		
T569	Operating Expenses	220,582,283	225,082,283
T570	Workers' Compensation Claims	3,092,062	3,092,062
T571	Next Generation Connecticut	19,144,737	20,394,737

T572	Kirklyn M. Kerr Grant Program	400,000	400,000
T573	AGENCY TOTAL	243,219,082	248,969,082
T574			
T575	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T576	Operating Expenses	124,347,180	125,519,573
T577	AHEC	427,576	433,581
T578	Workers' Compensation Claims	7,016,044	7,016,044
T579	Bioscience	12,500,000	12,000,000
T580	AGENCY TOTAL	144,290,800	144,969,198
T581			
T582	TEACHERS' RETIREMENT BOARD		
T583	Personal Services	1,784,268	1,801,590
T584	Other Expenses	532,707	539,810
T585	Retirement Contributions	975,578,000	1,012,162,000
T586	Retirees Health Service Cost	14,714,000	14,714,000
T587	Municipal Retiree Health Insurance Costs	5,447,370	5,447,370
T588	AGENCY TOTAL	998,056,345	1,034,664,770
T589			
T590	BOARD OF REGENTS FOR HIGHER EDUCATION		
T591	Workers' Compensation Claims	3,877,440	3,877,440
T592	Charter Oak State College	2,733,385	2,769,156
T593	Community Tech College System	163,191,028	164,480,874
T594	Connecticut State University	163,728,122	164,206,317
T595	Board of Regents	566,038	566,038
T596	Transform CSCU	19,406,103	22,102,291
T597	AGENCY TOTAL	353,502,116	358,002,116
T598			
T599	CORRECTIONS		
T600			
T601	DEPARTMENT OF CORRECTION		
T602	Personal Services	448,395,804	445,690,859
T603	Other Expenses	77,736,830	76,433,227
T604	Workers' Compensation Claims	25,704,971	25,704,971
T605	Inmate Medical Services	91,742,350	92,877,416
T606	Board of Pardons and Paroles	7,123,925	7,204,143
T607	Program Evaluation	289,781	297,825

T608	Aid to Paroled and Discharged Inmates	8,462	8,575
T609	Legal Services To Prisoners	827,065	827,065
T610	Volunteer Services	154,410	154,410
T611	Community Support Services	41,440,777	41,440,777
T612	AGENCY TOTAL	693,424,375	690,639,268
T613			
T614	DEPARTMENT OF CHILDREN AND FAMILIES		
T615	Personal Services	291,047,234	293,905,124
T616	Other Expenses	35,383,854	34,241,651
T617	Workers' Compensation Claims	10,540,045	10,540,045
T618	Family Support Services	974,752	987,082
T619	Homeless Youth	2,515,707	2,515,707
T620	Differential Response System	8,286,191	8,286,191
T621	Regional Behavioral Health Consultation	1,696,875	1,719,500
T622	Health Assessment and Consultation	1,015,002	1,015,002
T623	Grants for Psychiatric Clinics for Children	15,865,893	15,993,393
T624	Day Treatment Centers for Children	6,995,792	7,208,292
T625	Juvenile Justice Outreach Services	12,464,608	13,476,217
T626	Child Abuse and Neglect Intervention	9,426,096	9,837,377
T627	Community Based Prevention Programs	7,996,992	8,100,752
T628	Family Violence Outreach and Counseling	2,113,938	2,477,591
T629	Supportive Housing	16,955,158	19,930,158
T630	No Nexus Special Education	1,933,340	2,016,642
T631	Family Preservation Services	6,052,611	6,211,278
T632	Substance Abuse Treatment	10,092,881	10,368,460
T633	Child Welfare Support Services	2,501,872	2,501,872
T634	Board and Care for Children - Adoption	94,611,756	95,921,397
T635	Board and Care for Children - Foster	125,158,543	128,098,283
T636	Board and Care for Children - Short Term and Residential	107,830,694	107,090,959
T637	Individualized Family Supports	9,413,324	9,413,324
T638	Community Kidcare	40,126,470	41,261,220
T639	Covenant to Care	159,814	159,814
T640	Neighborhood Center	250,414	250,414
T641	AGENCY TOTAL	821,409,856	833,527,745
T642			
T643	JUDICIAL		

T644			
T645	JUDICIAL DEPARTMENT		
T646	Personal Services	364,955,535	385,338,480
T647	Other Expenses	67,291,910	68,813,731
T648	Forensic Sex Evidence Exams	1,441,460	1,441,460
T649	Alternative Incarceration Program	56,504,295	56,504,295
T650	Justice Education Center, Inc.	511,714	518,537
T651	Juvenile Alternative Incarceration	28,442,478	28,442,478
T652	Juvenile Justice Centers	2,940,338	2,979,543
T653	Workers' Compensation Claims	6,559,361	6,559,361
T654	Youthful Offender Services	18,177,084	18,177,084
T655	Victim Security Account	9,402	9,402
T656	Children of Incarcerated Parents	582,250	582,250
T657	Legal Aid	1,660,000	1,660,000
T658	Youth Violence Initiative	2,109,375	2,137,500
T659	Youth Services Prevention	3,600,000	3,600,000
T660	Children's Law Center	109,838	109,838
T661	Juvenile Planning	250,000	250,000
T662	AGENCY TOTAL	555,145,040	577,123,959
T663			
T664	PUBLIC DEFENDER SERVICES COMMISSION		
T665	Personal Services	43,612,188	43,912,259
T666	Other Expenses	1,491,837	1,491,837
T667	Assigned Counsel - Criminal	21,891,500	21,891,500
T668	Expert Witnesses	3,022,090	3,022,090
T669	Training And Education	130,000	130,000
T670	Contracted Attorneys Related Expenses	125,000	125,000
T671	AGENCY TOTAL	70,272,615	70,572,686
T672			
T673	NON-FUNCTIONAL		
T674			
T675	DEBT SERVICE - STATE TREASURER		
T676	Debt Service	1,650,954,823	1,765,932,976
T677	UConn 2000 - Debt Service	148,382,944	162,057,219
T678	CHEFA Day Care Security	5,500,000	5,500,000
T679	Pension Obligation Bonds - TRB	132,732,646	119,597,971

T680	AGENCY TOTAL	1,937,570,413	2,053,088,166
T681			
T682	STATE COMPTRROLLER - MISCELLANEOUS		
T683	Adjudicated Claims	24,800,000	8,822,000
T684	Nonfunctional - Change to Accruals	44,784,293	22,392,147
T685	AGENCY TOTAL	69,584,293	31,214,147
T686			
T687	STATE COMPTRROLLER - FRINGE BENEFITS		
T688	Unemployment Compensation	7,330,139	6,427,401
T689	State Employees Retirement Contributions	1,096,800,201	1,124,661,963
T690	Higher Education Alternative Retirement System	7,159,234	7,924,234
T691	Pensions and Retirements - Other Statutory	1,709,519	1,760,804
T692	Judges and Compensation Commissioners Retirement	18,258,707	19,163,487
T693	Insurance - Group Life	8,492,914	8,637,871
T694	Employers Social Security Tax	238,994,871	250,674,466
T695	State Employees Health Service Cost	674,388,450	722,588,803
T696	Retired State Employees Health Service Cost	681,397,000	746,109,000
T697	Tuition Reimbursement - Training and Travel	3,127,500	
T698	AGENCY TOTAL	2,737,658,535	2,887,948,029
T699			
T700	RESERVE FOR SALARY ADJUSTMENTS		
T701	Reserve For Salary Adjustments	22,240,302	99,024,913
T702			
T703	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T704	Workers' Compensation Claims	8,662,068	8,662,068
T705			
T706	TOTAL - GENERAL FUND	18,363,669,386	18,931,380,389
T707			
T708	LESS:		
T709			
T710	Unallocated Lapse	-93,076,192	-94,476,192
T711	Unallocated Lapse - Legislative	-5,028,105	-3,028,105
T712	Unallocated Lapse - Judicial	-7,400,672	-7,400,672
T713	General Employee Lapse	-7,110,616	-12,816,745

T714	General Lapse - Legislative	-39,492	-39,492
T715	General Lapse - Judicial	-282,192	-282,192
T716	General Lapse - Executive	-9,678,316	-9,678,316
T717	Municipal Opportunities and Regional Efficiencies Program	-20,000,000	-20,000,000
T718	Overtime Savings	-10,500,000	-10,500,000
T719	Statewide Hiring Reduction - Executive	-30,920,000	-30,920,000
T720	Statewide Hiring Reduction - Judicial	-3,310,000	-3,310,000
T721	Statewide Hiring Reduction - Legislative	-770,000	-770,000
T722			
T723	NET - GENERAL FUND	18,175,553,801	18,738,158,675

6       Sec. 2. (*Effective July 1, 2015*) The following sums are appropriated  
 7 from the SPECIAL TRANSPORTATION FUND for the annual periods  
 8 indicated for the purposes described.

T724		2015-2016	2016-2017
T725	GENERAL GOVERNMENT		
T726			
T727	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T728	State Insurance and Risk Mgmt Operations	8,728,170	8,960,575
T729			
T730	REGULATION AND PROTECTION		
T731			
T732	DEPARTMENT OF MOTOR VEHICLES		
T733	Personal Services	49,333,344	49,794,202
T734	Other Expenses	16,229,814	16,221,814
T735	Equipment	520,840	520,840
T736	Commercial Vehicle Information Systems and Networks Project	212,109	214,676
T737	AGENCY TOTAL	66,296,107	66,751,532
T738			
T739	CONSERVATION AND DEVELOPMENT		
T740			
T741	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T742	Personal Services	1,993,313	2,031,640

T743	Other Expenses	750,000	750,000
T744	AGENCY TOTAL	2,743,313	2,781,640
T745			
T746	TRANSPORTATION		
T747			
T748	DEPARTMENT OF TRANSPORTATION		
T749	Personal Services	177,942,169	181,396,243
T750	Other Expenses	56,169,517	56,169,517
T751	Equipment	1,629,076	1,423,161
T752	Minor Capital Projects	449,639	449,639
T753	Highway Planning And Research	3,246,823	3,246,823
T754	Rail Operations	181,071,446	167,262,955
T755	Bus Operations	150,802,948	155,410,904
T756	Tweed-New Haven Airport Grant	1,500,000	1,500,000
T757	ADA Para-transit Program	34,928,044	37,041,190
T758	Non-ADA Dial-A-Ride Program	576,361	576,361
T759	Pay-As-You-Go Transportation Projects	29,572,153	29,589,106
T760	CAA Related Funds	3,272,322	3,000,000
T761	Port Authority	119,506	239,011
T762	AGENCY TOTAL	641,280,004	637,304,910
T763			
T764	HUMAN SERVICES		
T765			
T766	DEPARTMENT OF SOCIAL SERVICES		
T767	Family Programs - TANF	2,244,195	2,370,629
T768			
T769	NON-FUNCTIONAL		
T770			
T771	DEBT SERVICE - STATE TREASURER		
T772	Debt Service	501,950,536	562,993,251
T773			
T774	STATE COMPTROLLER - MISCELLANEOUS		
T775	Nonfunctional - Change to Accruals	3,258,893	1,629,447
T776			
T777	STATE COMPTROLLER - FRINGE BENEFITS		
T778	Unemployment Compensation	509,232	305,000

T779	State Employees Retirement Contributions	122,166,623	129,227,978
T780	Insurance - Group Life	276,987	285,063
T781	Employers Social Security Tax	17,656,269	18,178,987
T782	State Employees Health Service Cost	51,843,476	56,825,438
T783	AGENCY TOTAL	192,452,587	204,822,466
T784			
T785	RESERVE FOR SALARY ADJUSTMENTS		
T786	Reserve For Salary Adjustments	1,896,280	13,301,186
T787			
T788	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T789	Workers' Compensation Claims	7,223,297	7,223,297
T790			
T791	TOTAL - SPECIAL TRANSPORTATION FUND	1,428,073,382	1,508,138,933
T792			
T793	LESS:		
T794			
T795	Unallocated Lapse	-12,000,000	-12,000,000
T796			
T797	NET - SPECIAL TRANSPORTATION FUND	1,416,073,382	1,496,138,933

9       Sec. 3. (*Effective July 1, 2015*) The following sums are appropriated  
 10 from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for  
 11 the annual periods indicated for the purposes described.

T798		2015-2016	2016-2017
T799	GENERAL GOVERNMENT		
T800			
T801	OFFICE OF POLICY AND MANAGEMENT		
T802	Grants To Towns	61,779,907	61,779,907

12       Sec. 4. (*Effective July 1, 2015*) The following sums are appropriated  
 13 from the REGIONAL MARKET OPERATION FUND for the annual  
 14 periods indicated for the purposes described.

T803		2015-2016	2016-2017
T804	CONSERVATION AND DEVELOPMENT		
T805			
T806	DEPARTMENT OF AGRICULTURE		
T807	Personal Services	425,294	430,138
T808	Other Expenses	273,007	273,007
T809	Fringe Benefits	357,247	361,316
T810	AGENCY TOTAL	1,055,548	1,064,461
T811			
T812	NON-FUNCTIONAL		
T813			
T814	STATE COMPROLLER - MISCELLANEOUS		
T815	Nonfunctional - Change to Accruals	5,689	2,845
T816			
T817	TOTAL - REGIONAL MARKET OPERATION FUND	1,061,237	1,067,306

15       Sec. 5. (*Effective July 1, 2015*) The following sums are appropriated  
 16 from the BANKING FUND for the annual periods indicated for the  
 17 purposes described.

T818		2015-2016	2016-2017
T819	REGULATION AND PROTECTION		
T820			
T821	DEPARTMENT OF BANKING		
T822	Personal Services	10,828,191	10,891,111
T823	Other Expenses	1,611,490	1,461,490
T824	Equipment	35,000	35,000
T825	Fringe Benefits	8,554,271	8,603,978
T826	Indirect Overhead	167,151	167,151
T827	AGENCY TOTAL	21,196,103	21,158,730
T828			
T829	LABOR DEPARTMENT		
T830	Opportunity Industrial Centers	475,000	475,000
T831	Individual Development Accounts	190,000	190,000
T832	Customized Services	950,000	950,000

T833	AGENCY TOTAL	1,615,000	1,615,000
T834			
T835	CONSERVATION AND DEVELOPMENT		
T836			
T837	DEPARTMENT OF HOUSING		
T838	Fair Housing	670,000	670,000
T839			
T840	JUDICIAL		
T841			
T842	JUDICIAL DEPARTMENT		
T843	Foreclosure Mediation Program	5,964,788	6,350,389
T844			
T845	NON-FUNCTIONAL		
T846			
T847	STATE COMPTROLLER - MISCELLANEOUS		
T848	Nonfunctional - Change to Accruals	190,355	95,178
T849			
T850	TOTAL - BANKING FUND	29,636,246	29,889,297

18       Sec. 6. (*Effective July 1, 2015*) The following sums are appropriated  
 19 from the INSURANCE FUND for the annual periods indicated for the  
 20 purposes described.

T851		2015-2016	2016-2017
T852	GENERAL GOVERNMENT		
T853			
T854	OFFICE OF POLICY AND MANAGEMENT		
T855	Personal Services	312,051	313,882
T856	Other Expenses	5,750	6,012
T857	Fringe Benefits	199,491	200,882
T858	AGENCY TOTAL	517,292	520,776
T859			
T860	REGULATION AND PROTECTION		
T861			
T862	INSURANCE DEPARTMENT		
T863	Personal Services	15,037,381	15,145,396

T864	Other Expenses	1,949,807	1,949,807
T865	Equipment	95,000	92,500
T866	Fringe Benefits	11,729,157	11,813,409
T867	Indirect Overhead	248,930	248,930
T868	AGENCY TOTAL	29,060,275	29,250,042
T869			
T870	OFFICE OF THE HEALTHCARE ADVOCATE		
T871	Personal Services	2,500,809	2,565,193
T872	Other Expenses	2,700,767	2,700,767
T873	Equipment	15,000	15,000
T874	Fringe Benefits	2,317,643	2,317,458
T875	Indirect Overhead	142,055	142,055
T876	AGENCY TOTAL	7,676,274	7,740,473
T877			
T878	HEALTH AND HOSPITALS		
T879			
T880	DEPARTMENT OF PUBLIC HEALTH		
T881	Needle and Syringe Exchange Program	459,416	459,416
T882	AIDS Services	4,890,686	4,890,686
T883	Breast and Cervical Cancer Detection and Treatment	2,145,586	2,150,565
T884	Immunization Services	32,728,052	34,000,718
T885	X-Ray Screening and Tuberculosis Care	1,115,148	1,115,148
T886	Venereal Disease Control	197,171	197,171
T887	AGENCY TOTAL	41,536,059	42,813,704
T888			
T889	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T890	Managed Service System	435,000	435,000
T891			
T892	HUMAN SERVICES		
T893			
T894	STATE DEPARTMENT ON AGING		
T895	Fall Prevention	475,000	475,000
T896			
T897	NON-FUNCTIONAL		
T898			

T899	STATE COMPTRROLLER - MISCELLANEOUS		
T900	Nonfunctional - Change to Accruals	233,889	116,945
T901			
T902	TOTAL - INSURANCE FUND	79,933,789	81,351,940

21       Sec. 7. (*Effective July 1, 2015*) The following sums are appropriated  
 22 from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL  
 23 FUND for the annual periods indicated for the purposes described.

T903		2015-2016	2016-2017
T904	REGULATION AND PROTECTION		
T905			
T906	OFFICE OF CONSUMER COUNSEL		
T907	Personal Services	1,497,103	1,508,306
T908	Other Expenses	552,907	452,907
T909	Equipment	12,200	2,200
T910	Fringe Benefits	1,271,038	1,280,560
T911	Indirect Overhead	97,613	97,613
T912	AGENCY TOTAL	3,430,861	3,341,586
T913			
T914	CONSERVATION AND DEVELOPMENT		
T915			
T916	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T917	Personal Services	12,030,389	12,110,378
T918	Other Expenses	1,479,367	1,479,367
T919	Equipment	19,500	19,500
T920	Fringe Benefits	9,383,703	9,446,095
T921	Indirect Overhead	467,009	467,009
T922	AGENCY TOTAL	23,379,968	23,522,349
T923			
T924	NON-FUNCTIONAL		
T925			
T926	STATE COMPTRROLLER - MISCELLANEOUS		
T927	Nonfunctional - Change to Accruals	179,317	89,658
T928			

T929	TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	26,990,146	26,953,593
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24       Sec. 8. (Effective July 1, 2015) The following sums are appropriated  
 25 from the WORKERS' COMPENSATION FUND for the annual periods  
 26 indicated for the purposes described.

T930		2015-2016	2016-2017
T931	GENERAL GOVERNMENT		
T932			
T933	DIVISION OF CRIMINAL JUSTICE		
T934	Personal Services	402,519	405,969
T935	Other Expenses	10,000	10,428
T936	Fringe Benefits	336,390	339,273
T937	AGENCY TOTAL	748,909	755,670
T938			
T939	REGULATION AND PROTECTION		
T940			
T941	LABOR DEPARTMENT		
T942	Occupational Health Clinics	686,418	687,148
T943			
T944	WORKERS' COMPENSATION COMMISSION		
T945	Personal Services	10,044,172	10,240,361
T946	Other Expenses	4,828,747	4,269,747
T947	Equipment	107,500	41,000
T948	Fringe Benefits	8,035,338	8,192,289
T949	Indirect Overhead	464,028	464,028
T950	AGENCY TOTAL	23,479,785	23,207,425
T951			
T952	HUMAN SERVICES		
T953			
T954	DEPARTMENT OF REHABILITATION SERVICES		
T955	Personal Services	529,629	534,113
T956	Other Expenses	53,822	53,822
T957	Rehabilitative Services	1,261,913	1,261,913
T958	Fringe Benefits	407,053	410,485

T959	AGENCY TOTAL	2,252,417	2,260,333
T960			
T961	NON-FUNCTIONAL		
T962			
T963	STATE COMPTRROLLER - MISCELLANEOUS		
T964	Nonfunctional - Change to Accruals	144,597	72,298
T965			
T966	TOTAL - WORKERS' COMPENSATION FUND	27,312,126	26,982,874

27       Sec. 9. (*Effective July 1, 2015*) The following sums are appropriated  
 28 from the CRIMINAL INJURIES COMPENSATION FUND for the  
 29 annual periods indicated for the purposes described.

T967		2015-2016	2016-2017
T968	JUDICIAL		
T969			
T970	JUDICIAL DEPARTMENT		
T971	Criminal Injuries Compensation	2,851,675	2,934,088

30       Sec. 10. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy  
 31 and Management shall recommend reductions in executive branch  
 32 expenditures for the fiscal years ending June 30, 2016, and June 30,  
 33 2017, in order to reduce such expenditures in the General Fund by  
 34 \$9,678,316 during each such fiscal year.

35       (b) The Secretary of the Office of Policy and Management shall  
 36 recommend reductions in legislative branch expenditures for the fiscal  
 37 years ending June 30, 2016, and June 30, 2017, in order to reduce such  
 38 expenditures in the General Fund by \$39,492 during each such fiscal  
 39 year.

40       (c) The Secretary of the Office of Policy and Management shall  
 41 recommend reductions in judicial branch expenditures for the fiscal  
 42 years ending June 30, 2016, and June 30, 2017, in order to reduce such

43 expenditures in the General Fund by \$282,192 during each such fiscal  
44 year.

45 Sec. 11. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy  
46 and Management shall recommend reductions in executive branch  
47 expenditures for Personal Services, for the fiscal years ending June 30,  
48 2016, and June 30, 2017, in order to reduce such expenditures by  
49 \$30,920,000 during each such fiscal year. The provisions of this  
50 subsection shall not apply to the constituent units of the state system of  
51 higher education, as defined in section 10a-1 of the general statutes.

52 (b) The Secretary of the Office of Policy and Management shall  
53 recommend reductions in legislative branch expenditures for Personal  
54 Services, for the fiscal years ending June 30, 2016, and June 30, 2017, in  
55 order to reduce such expenditures by \$770,000 during each such fiscal  
56 year.

57 (c) The Secretary of the Office of Policy and Management shall  
58 recommend reductions in judicial branch expenditures for Personal  
59 Services, for the fiscal years ending June 30, 2016, and June 30, 2017, in  
60 order to reduce such expenditures by \$3,310,000 during each such  
61 fiscal year.

62 Sec. 12. (*Effective July 1, 2015*) The Secretary of the Office of Policy  
63 and Management shall recommend reductions in municipal aid for the  
64 fiscal years ending June 30, 2016, and June 30, 2017, in order to reduce  
65 such expenditures in the General Fund by \$20,000,000 during each  
66 such fiscal year.

67 Sec. 13. (*Effective July 1, 2015*) Notwithstanding the provisions of  
68 section 4-85 of the general statutes, the Secretary of the Office of Policy  
69 and Management shall not allot funds appropriated in sections 1 to 9,  
70 inclusive, of this act for Nonfunctional - Change to Accruals.

71 Sec. 14. (*Effective July 1, 2015*) For the fiscal years ending June 30,  
72 2016, and June 30, 2017, the Department of Social Services may, with  
73 the approval of the Office of Policy and Management, and in

74 compliance with any advanced planning document approved by the  
75 federal Department of Health and Human Services, establish  
76 receivables for the reimbursement anticipated from approved projects.

77 Sec. 15. (*Effective July 1, 2015*) Notwithstanding subsection (b) of  
78 section 19a-55a of the general statutes, for the fiscal years ending June  
79 30, 2016, and June 30, 2017, \$3,109,177 of the amount collected  
80 pursuant to said section shall be credited to the newborn screening  
81 account for use by the Department of Public Health as follows: (1)  
82 \$1,910,000 shall be available for expenditure by said department for  
83 the purchase of upgrades to newborn screening technology and for the  
84 expenses of the testing required by sections 19a-55 and 19a-59 of the  
85 general statutes; (2) \$600,000 shall be credited to said department's  
86 Personal Services account to offset personnel costs associated with the  
87 newborn screening program; and (3) \$599,177 shall be available for  
88 expenditure by said department to support grants to newborn  
89 screening regional and sickle cell disease treatment centers.

90 Sec. 16. (*Effective July 1, 2015*) Notwithstanding the provisions of  
91 section 17a-17 of the general statutes, for the fiscal years ending June  
92 30, 2016, and June 30, 2017, the provisions of said section shall not be  
93 considered in any increases or decreases to residential rates or  
94 allowable per diem payments to private residential treatment centers  
95 licensed pursuant to section 17a-145 of the general statutes.

96 Sec. 17. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy  
97 and Management may transfer amounts appropriated for Personal  
98 Services in sections 1 to 9, inclusive, of this act from agencies to the  
99 Reserve for Salary Adjustments account to reflect a more accurate  
100 impact of collective bargaining and related costs.

101 (b) The Secretary of the Office of Policy and Management may  
102 transfer funds appropriated in section 1 of this act, for Reserve for  
103 Salary Adjustments, to any agency in any appropriated fund to give  
104 effect to salary increases, other employee benefits, agency costs related  
105 to staff reductions including accrual payments, achievement of agency

106 personal services reductions, or other personal services adjustments  
107 authorized by this act, any other act or other applicable statute.

108 Sec. 18. (*Effective July 1, 2015*) (a) That portion of unexpended funds,  
109 as determined by the Secretary of the Office of Policy and  
110 Management, appropriated in public act 13-184, as amended by public  
111 act 13-247 and public act 14-47, which relate to collective bargaining  
112 agreements and related costs, shall not lapse on June 30, 2015, and such  
113 funds shall continue to be available for such purpose during the fiscal  
114 years ending June 30, 2016, and June 30, 2017.

115 (b) That portion of unexpended funds, as determined by the  
116 Secretary of the Office of Policy and Management, appropriated in  
117 sections 1 and 2 of this act, which relate to collective bargaining  
118 agreements and related costs for the fiscal year ending June 30, 2016,  
119 shall not lapse on June 30, 2016, and such funds shall continue to be  
120 available for such purpose during the fiscal year ending June 30, 2017.

121 Sec. 19. (*Effective July 1, 2015*) Notwithstanding the provisions of  
122 section 10-183t of the general statutes, for the fiscal years ending June  
123 30, 2016, and June 30, 2017, the state shall make an appropriation  
124 pursuant to subsections (a) and (c) of said section only in the amount  
125 specified in section 1 of public act 13-247, as amended by public act 14-  
126 47, for the fiscal year ending June 30, 2015. The retired teachers' health  
127 insurance premium account within the Teachers' Retirement Fund,  
128 established in accordance with the provisions of subsection (d) of said  
129 section, shall pay any remaining costs associated with (1) the basic  
130 plan's premium equivalent under subsection (a) of said section to  
131 ensure that the retiree share of such premium equivalent remains at  
132 one-third, and (2) the subsidy under subsection (c) of said section.

133 Sec. 20. (*Effective July 1, 2015*) Any appropriation, or portion thereof,  
134 made to any agency, from the General Fund, under section 1 of this  
135 act, may be transferred at the request of such agency to any other  
136 agency by the Governor, with the approval of the Finance Advisory  
137 Committee, to take full advantage of federal matching funds, provided

138 both agencies shall certify that the expenditure of such transferred  
139 funds by the receiving agency will be for the same purpose as that of  
140 the original appropriation or portion thereof so transferred. Any  
141 federal funds generated through the transfer of appropriations  
142 between agencies may be used for reimbursing General Fund  
143 expenditures or for expanding program services or a combination of  
144 both as determined by the Governor, with the approval of the Finance  
145 Advisory Committee.

146 Sec. 21. (*Effective July 1, 2015*) (a) Any appropriation, or portion  
147 thereof, made to any agency from the General Fund under section 1 of  
148 this act, may be adjusted by the Governor, with approval of the  
149 Finance Advisory Committee, in order to maximize federal funding  
150 available to the state, consistent with the relevant federal provisions of  
151 law.

152 (b) The Governor shall report on any such adjustment permitted  
153 under subsection (a) of this section, in accordance with the provisions  
154 of section 11-4a of the general statutes, to the joint standing committees  
155 of the General Assembly having cognizance of matters relating to  
156 appropriations and the budgets of state agencies and finance.

157 Sec. 22. (*Effective July 1, 2015*) Any appropriation, or portion thereof,  
158 made to The University of Connecticut Health Center in section 1 of  
159 this act may be transferred by the Secretary of the Office of Policy and  
160 Management to the Medicaid account in the Department of Social  
161 Services for the purpose of maximizing federal reimbursement.

162 Sec. 23. (*Effective July 1, 2015*) All funds appropriated to the  
163 Department of Social Services for DMHAS - Disproportionate Share  
164 shall be expended by the Department of Social Services in such  
165 amounts and at such times as prescribed by the Office of Policy and  
166 Management. The Department of Social Services shall make  
167 disproportionate share payments to hospitals in the Department of  
168 Mental Health and Addiction Services for operating expenses and for  
169 related fringe benefit expenses. Funds received by the hospitals in the

170 Department of Mental Health and Addiction Services, for fringe  
171 benefits, shall be used to reimburse the Comptroller. All other funds  
172 received by the hospitals in the Department of Mental Health and  
173 Addiction Services shall be deposited to grants - other than federal  
174 accounts. All disproportionate share payments not expended in grants  
175 - other than federal accounts shall lapse at the end of the fiscal year.

176 Sec. 24. (*Effective July 1, 2015*) Any appropriation, or portion thereof,  
177 made to the Department of Veterans' Affairs in section 1 of this act  
178 may be transferred by the Secretary of the Office of Policy and  
179 Management to the Medicaid account in the Department of Social  
180 Services for the purpose of maximizing federal reimbursement.

181 Sec. 25. (*Effective July 1, 2015*) During the fiscal years ending June 30,  
182 2016, and June 30, 2017, \$1,000,000 of the federal funds received by the  
183 Department of Education, from Part B of the Individuals with  
184 Disabilities Education Act (IDEA), shall be transferred to the Office of  
185 Early Childhood in each such fiscal year, for the Birth-to-Three  
186 program, in order to carry out Part B responsibilities consistent with  
187 the IDEA.

188 Sec. 26. (*Effective July 1, 2015*) Up to \$828,975 in the Pre-Trial  
189 Education Program account shall be made available to the Department  
190 of Mental Health and Addiction Services as follows: (1) \$353,025 for  
191 Regional Action Councils, and (2) \$475,950 for the Governor's  
192 Prevention Partnership during each of the fiscal years ending June 30,  
193 2016, and June 30, 2017.

194 Sec. 27. (*Effective July 1, 2015*) The unexpended balance of funds  
195 appropriated in section 1 of public act 13-247, as amended by public  
196 act 14-47, to the Office of Policy and Management, for the Criminal  
197 Justice Information System, shall not lapse on June 30, 2015, and shall  
198 continue to be available for such purpose during the fiscal years  
199 ending June 30, 2016, and June 30, 2017.

200 Sec. 28. (*Effective July 1, 2015*) (a) For all allowable expenditures

201 made pursuant to a contract subject to cost settlement with the  
202 Department of Developmental Services by an organization in  
203 compliance with performance requirements of such contract, one  
204 hundred per cent, or an alternative amount as identified by the  
205 Commissioner of Developmental Services and approved by the  
206 Secretary of the Office of Policy and Management, of the difference  
207 between actual expenditures incurred and the amount received by the  
208 organization from the Department of Developmental Services  
209 pursuant to such contract shall be reimbursed to the Department of  
210 Developmental Services during each of the fiscal years ending June 30,  
211 2016, and June 30, 2017.

212 (b) For expenditures incurred by nonprofit providers with purchase  
213 of service contracts with the Department of Mental Health and  
214 Addiction Services for which year-end cost reconciliation currently  
215 occurs, and where such providers are in compliance with performance  
216 requirements of such contract, one hundred per cent, or an alternative  
217 amount as identified by the Commissioner of Mental Health and  
218 Addiction Services and approved by the Secretary of the Office of  
219 Policy and Management and as allowed by applicable state and federal  
220 laws and regulations, of the difference between actual expenditures  
221 incurred and the amount received by the organization from the  
222 Department of Mental Health and Addiction Services pursuant to such  
223 contract shall be reimbursed to the Department of Mental Health and  
224 Addiction Services for the fiscal years ending June 30, 2016, and June  
225 30, 2017.

226 Sec. 29. (*Effective July 1, 2015*) The unexpended balance of funds  
227 transferred from the Reserve for Salary Adjustment account in the  
228 Special Transportation Fund, to the Department of Motor Vehicles, in  
229 section 39 of special act 00-13, and carried forward in subsection (a) of  
230 section 34 of special act 01-1 of the June special session, and subsection  
231 (a) of section 41 of public act 03-1 of the June 30 special session, and  
232 section 43 of public act 05-251, and section 42 of public act 07-1 of the  
233 June special session, and section 26 of public act 09-3 of the June

234 special session, and section 17 of public act 11-6, and section 36 of  
235 public act 13-184, for the Commercial Vehicle Information Systems and  
236 Networks Project, shall not lapse on June 30, 2015, and such funds  
237 shall continue to be available for expenditure for such purpose during  
238 the fiscal years ending June 30, 2016, and June 30, 2017.

239 Sec. 30. (*Effective July 1, 2015*) (a) The unexpended balance of funds  
240 appropriated to the Department of Motor Vehicles in section 49 of  
241 special act 99-10, and carried forward in subsection (b) of section 34 of  
242 special act 01-1 of the June special session, and subsection (b) of section  
243 41 of public act 03-1 of the June 30 special session, and subsection (a) of  
244 section 45 of public act 05-251, and subsection (a) of section 43 of  
245 public act 07-1 of the June special session, and subsection (a) of section  
246 27 of public act 09-3 of the June special session, and subsection (a) of  
247 section 18 of public act 11-6, and subsection (a) of section 37 of public  
248 act 13-184 for the purpose of upgrading the Department of Motor  
249 Vehicles' registration and driver license data processing systems, shall  
250 not lapse on June 30, 2015, and such funds shall continue to be  
251 available for expenditure for such purpose during the fiscal years  
252 ending June 30, 2016, and June 30, 2017.

253 (b) Up to \$7,000,000 of the unexpended balance appropriated to the  
254 Department of Transportation, for Personal Services, in section 12 of  
255 public act 03-1 of the June 30 special session, and carried forward and  
256 transferred to the Department of Motor Vehicles' Reflective License  
257 Plates account by section 33 of public act 04-216, and carried forward  
258 by section 72 of public act 04-2 of the May special session, and  
259 subsection (b) of section 45 of public act 05-251, and subsection (b) of  
260 section 43 of public act 07-1 of the June special session, and subsection  
261 (b) of section 27 of public act 09-3 of the June special session, and  
262 subsection (b) of section 18 of public act 11-6, and subsection (b) of  
263 section 37 of public act 13-184 shall not lapse on June 30, 2015, and  
264 such funds shall continue to be available for expenditure for the  
265 purpose of upgrading the Department of Motor Vehicles' registration  
266 and driver license data processing systems for the fiscal years ending

267 June 30, 2016, and June 30, 2017.

268 (c) Up to \$8,500,000 of the unexpended balance appropriated to the  
269 State Treasurer, for Debt Service, in section 12 of public act 03-1 of the  
270 June 30 special session, and carried forward and transferred to the  
271 Department of Motor Vehicles' Reflective License Plates account by  
272 section 33 of public act 04-216, and carried forward by section 72 of  
273 public act 04-2 of the May special session, and subsection (c) of section  
274 45 of public act 05-251, and subsection (c) of section 43 of public act 07-  
275 1 of the June special session, and subsection (c) of section 27 of public  
276 act 09-3 of the June special session, and subsection (c) of section 18 of  
277 public act 11-6, and subsection (c) of section 37 of public act 13-184  
278 shall not lapse on June 30, 2015, and such funds shall continue to be  
279 available for expenditure for the purpose of upgrading the Department  
280 of Motor Vehicles' registration and driver license data processing  
281 systems for the fiscal years ending June 30, 2016, and June 30, 2017.

282 Sec. 31. (*Effective July 1, 2015*) Up to \$50,000 appropriated in section  
283 1 of this act to the Board of Regents for Higher Education, for  
284 Connecticut State University, for the fiscal years ending June 30, 2016,  
285 and June 30, 2017, shall be used to maintain the National Iwo Jima  
286 Memorial and Park in Newington, Connecticut.

287 Sec. 32. (*Effective July 1, 2015*) Notwithstanding the provisions of  
288 section 10a-22u of the general statutes, the amount of funds available  
289 to the Office of Higher Education, for expenditure from the private  
290 occupational school student protection account, shall be up to \$525,000  
291 for the fiscal year ending June 30, 2016, and up to \$575,000 for the fiscal  
292 year ending June 30, 2017.

293 Sec. 33. Section 10-262h of the general statutes is amended by  
294 adding subsection (c) as follows (*Effective July 1, 2015*):

295 (NEW) (c) (1) For the fiscal years ending June 30, 2016, and June 30,  
296 2017, each town shall receive an equalization aid grant in an amount  
297 equal to the sum of any amounts paid to such town pursuant to

298 subsection (c) and subdivision (1) of subsection (d) of section 10-66ee,  
 299 and the amount provided for in subdivision (2) of this subsection.

300 (2) Equalization aid grant amounts.

T972		Grant for Fiscal	Grant for Fiscal
T973		Year	Year
T974	Town	2016	2017
T975	Andover	2,380,614	2,380,599
T976	Ansonia	16,641,477	16,641,477
T977	Ashford	3,933,350	3,933,350
T978	Avon	1,233,415	1,233,415
T979	Barkhamsted	1,678,323	1,678,295
T980	Beacon Falls	4,155,524	4,155,471
T981	Berlin	6,381,659	6,381,544
T982	Bethany	2,063,112	2,063,088
T983	Bethel	8,316,869	8,316,768
T984	Bethlehem	1,319,337	1,319,337
T985	Bloomfield	6,319,698	6,319,698
T986	Bolton	3,052,646	3,052,630
T987	Bozrah	1,255,401	1,255,387
T988	Branford	2,119,926	2,426,993
T989	Bridgeport	182,266,724	182,266,724
T990	Bridgewater	137,292	137,292
T991	Bristol	45,705,925	45,705,925
T992	Brookfield	1,564,515	1,564,493
T993	Brooklyn	7,110,490	7,110,430
T994	Burlington	4,439,634	4,439,537
T995	Canaan	209,258	209,258
T996	Canterbury	4,754,383	4,754,383
T997	Canton	3,488,569	3,488,492
T998	Chaplin	1,893,763	1,893,763
T999	Cheshire	9,664,954	9,664,625
T1000	Chester	691,462	691,432
T1001	Clinton	6,502,667	6,502,667
T1002	Colchester	13,772,585	13,772,530

T1003	Colebrook	508,008	508,008
T1004	Columbia	2,589,653	2,589,623
T1005	Cornwall	85,322	85,322
T1006	Coventry	8,942,234	8,942,206
T1007	Cromwell	4,663,336	4,754,798
T1008	Danbury	30,705,677	31,698,975
T1009	Darien	1,616,006	1,616,006
T1010	Deep River	1,727,412	1,727,394
T1011	Derby	8,001,514	8,001,514
T1012	Durham	3,993,506	3,993,506
T1013	East Granby	1,435,957	1,481,760
T1014	East Haddam	3,791,594	3,791,563
T1015	East Hampton	7,715,347	7,715,291
T1016	East Hartford	49,563,484	49,563,484
T1017	East Haven	20,004,233	20,004,233
T1018	East Lyme	7,138,163	7,138,163
T1019	East Windsor	5,810,543	5,810,543
T1020	Eastford	1,116,844	1,116,844
T1021	Easton	593,868	593,868
T1022	Ellington	9,822,206	9,822,009
T1023	Enfield	29,196,275	29,195,835
T1024	Essex	389,697	389,697
T1025	Fairfield	3,590,008	3,590,008
T1026	Farmington	1,611,013	1,611,013
T1027	Franklin	948,235	948,235
T1028	Glastonbury	6,773,356	6,921,094
T1029	Goshen	218,188	218,188
T1030	Granby	5,603,808	5,603,665
T1031	Greenwich	3,418,642	3,418,642
T1032	Griswold	10,977,669	10,977,557
T1033	Groton	25,625,179	25,625,179
T1034	Guilford	3,058,981	3,058,981
T1035	Haddam	1,925,611	2,034,708
T1036	Hamden	27,131,137	27,131,137
T1037	Hampton	1,339,928	1,339,928
T1038	Hartford	201,777,130	201,777,130
T1039	Hartland	1,358,660	1,358,660
T1040	Harwinton	2,779,898	2,779,876
T1041	Hebron	7,021,279	7,021,219
T1042	Kent	167,342	167,342

T1043	Killingly	15,871,254	15,871,254
T1044	Killingworth	2,245,206	2,245,206
T1045	Lebanon	5,524,550	5,524,550
T1046	Ledyard	12,217,314	12,217,227
T1047	Lisbon	3,927,193	3,927,193
T1048	Litchfield	1,525,262	1,525,242
T1049	Lyme	145,556	145,556
T1050	Madison	1,576,061	1,576,061
T1051	Manchester	34,864,748	34,864,748
T1052	Mansfield	10,187,542	10,187,506
T1053	Marlborough	3,234,990	3,234,918
T1054	Meriden	60,812,457	60,812,457
T1055	Middlebury	814,636	914,010
T1056	Middlefield	2,153,551	2,153,527
T1057	Middletown	19,861,550	19,861,550
T1058	Milford	11,381,824	11,381,824
T1059	Monroe	6,616,696	6,616,669
T1060	Montville	12,858,302	12,858,140
T1061	Morris	657,975	657,975
T1062	Naugatuck	30,831,003	30,831,003
T1063	New Britain	86,678,662	86,678,662
T1064	New Canaan	1,495,604	1,495,604
T1065	New Fairfield	4,492,869	4,492,822
T1066	New Hartford	3,197,865	3,197,830
T1067	New Haven	155,328,620	155,328,620
T1068	New London	26,058,803	26,058,803
T1069	New Milford	12,170,243	12,170,141
T1070	Newington	13,226,771	13,226,394
T1071	Newtown	4,760,009	5,105,657
T1072	Norfolk	381,414	381,414
T1073	North Branford	8,270,161	8,270,110
T1074	North Canaan	2,091,790	2,091,790
T1075	North Haven	3,677,315	4,023,706
T1076	North Stonington	2,906,538	2,906,538
T1077	Norwalk	11,551,095	11,551,095
T1078	Norwich	36,577,969	36,577,969
T1079	Old Lyme	605,586	605,586
T1080	Old Saybrook	652,677	652,677
T1081	Orange	1,350,098	1,623,431
T1082	Oxford	4,677,464	4,677,464

T1083	Plainfield	15,642,779	15,642,685
T1084	Plainville	10,507,328	10,507,145
T1085	Plymouth	9,952,004	9,951,918
T1086	Pomfret	3,136,587	3,136,587
T1087	Portland	4,440,331	4,440,226
T1088	Preston	3,079,403	3,079,401
T1089	Prospect	5,425,749	5,425,694
T1090	Putnam	8,498,260	8,498,260
T1091	Redding	687,733	687,733
T1092	Ridgefield	2,063,814	2,063,814
T1093	Rocky Hill	3,946,076	4,396,918
T1094	Roxbury	158,114	158,114
T1095	Salem	3,114,216	3,114,216
T1096	Salisbury	187,266	187,266
T1097	Scotland	1,450,663	1,450,663
T1098	Seymour	10,179,589	10,179,389
T1099	Sharon	145,798	145,798
T1100	Shelton	5,706,910	6,199,810
T1101	Sherman	244,327	244,327
T1102	Simsbury	5,954,768	6,264,852
T1103	Somers	6,068,653	6,068,546
T1104	South Windsor	13,159,658	13,159,496
T1105	Southbury	3,034,452	3,606,189
T1106	Southington	20,621,655	20,621,165
T1107	Sprague	2,661,506	2,661,473
T1108	Stafford	9,981,310	9,981,252
T1109	Stamford	10,885,284	11,109,306
T1110	Sterling	3,257,690	3,257,637
T1111	Stonington	2,079,926	2,079,926
T1112	Stratford	21,821,740	21,820,886
T1113	Suffield	6,345,468	6,345,284
T1114	Thomaston	5,740,782	5,740,750
T1115	Thompson	7,682,218	7,682,218
T1116	Tolland	10,929,052	10,928,981
T1117	Torrington	24,780,972	24,780,540
T1118	Trumbull	3,481,940	3,703,712
T1119	Union	243,880	243,877
T1120	Vernon	19,650,126	19,650,126
T1121	Voluntown	2,550,166	2,550,166
T1122	Wallingford	21,866,589	21,866,413

T1123	Warren	99,777	99,777
T1124	Washington	240,147	240,147
T1125	Waterbury	134,528,710	134,528,710
T1126	Waterford	1,485,842	1,485,842
T1127	Watertown	12,035,017	12,034,849
T1128	West Hartford	19,872,200	21,469,839
T1129	West Haven	45,996,566	45,996,566
T1130	Westbrook	427,677	427,677
T1131	Weston	948,564	948,564
T1132	Westport	1,988,255	1,988,255
T1133	Wethersfield	9,022,122	9,548,677
T1134	Willington	3,718,418	3,718,418
T1135	Wilton	1,557,195	1,557,195
T1136	Winchester	8,187,980	8,187,980
T1137	Windham	26,816,024	26,816,024
T1138	Windsor	12,476,044	12,476,044
T1139	Windsor Locks	5,274,785	5,274,785
T1140	Wolcott	13,696,541	13,696,541
T1141	Woodbridge	732,889	732,889
T1142	Woodbury	1,106,713	1,347,989
T1143	Woodstock	5,473,998	5,473,975

301       Sec. 34. (*Effective July 1, 2015*) (a) Notwithstanding section 9-701 of  
 302 the general statutes, for the fiscal year ending June 30, 2016, the sum of  
 303 \$182,000 shall be transferred from the Citizens' Election Fund to the  
 304 Secretary of the State, for Other Expenses, as follows: \$42,000 for the  
 305 purpose of paying annual dues to the Electronic Registration  
 306 Information Center; \$40,000 for the purpose of providing training for  
 307 registrars of voters and deputy registrars of voters in the state and  
 308 \$100,000 for grants to regional councils of government for costs  
 309 associated with election preparations and post-election activities,  
 310 during said fiscal year.

311       (b) Notwithstanding section 9-701 of the general statutes, for the  
 312 fiscal year ending June 30, 2017, the sum of \$332,000 shall be  
 313 transferred from the Citizens' Election Fund to the Secretary of the  
 314 State, for Other Expenses, as follows: \$50,000 for the purpose of

315 providing election monitoring for the city of Hartford; \$142,000 for the  
316 purpose of paying dues to the Electronic Registration Information  
317 Center and the cost of mailings to likely eligible but not registered  
318 voters; \$40,000 for the purpose of providing training for registrars of  
319 voters and deputy registrars of voters in the state and \$100,000 for  
320 grants to regional councils of government for costs associated with  
321 election preparations and post-election activities, during said fiscal  
322 year.

323       Sec. 35. (*Effective from passage*) (a) For the purpose of determining the  
324 increase in general budget expenditures that may be authorized for the  
325 fiscal years ending June 30, 2015, to June 30, 2017, inclusive, the  
326 increase in personal income means the average of the annual increase  
327 in personal income in the state for each of the preceding five calendar  
328 years, according to the United States Bureau of Economic Analysis  
329 data.

330       (b) For the purpose of determining the increase in general budget  
331 expenditures that may be authorized for the fiscal years ending June  
332 30, 2015, through June 30, 2017, evidences of indebtedness for the fiscal  
333 years ending June 30, 2014, through June 30, 2017, shall include the  
334 portion of the annual required contribution representing the unfunded  
335 liability of (1) any retirement system or alternative retirement program  
336 administered by the State Employees Retirement Commission, or (2)  
337 the teachers' retirement system.

338       Sec. 36. (*Effective July 1, 2015*) (a) Up to \$297,000 of the amount  
339 appropriated in section 1 of public act 13-247, as amended by public  
340 act 14-47, to the Secretary of the State, for Other Expenses, for the  
341 Connecticut Data Collaborative, for the fiscal year ending June 30,  
342 2015, shall not lapse on June 30, 2015, and such funds shall continue to  
343 be available for such purpose during the fiscal years ending June 30,  
344 2016, and June 30, 2017.

345       (b) Up to \$150,000 of the amount appropriated in section 1 of public  
346 act 13-247, as amended by public act 14-47, to the Secretary of the State,

347 for Other Expenses, for electronic voting systems, for the fiscal years  
348 ending June 30, 2014, and June 30, 2015, shall not lapse on June 30,  
349 2015, and such funds shall continue to be available for such purpose  
350 during the fiscal years ending June 30, 2016, and June 30, 2017.

351 Sec. 37. (*Effective July 1, 2015*) (a) Up to \$70,000 appropriated in  
352 section 1 of public act 13-247, as amended by public act 14-47, to the  
353 Department of Revenue Services, for Other Expenses, for the fiscal  
354 year ending June 30, 2015, for the purpose of conducting a tax study,  
355 and transferred in section 231 of public act 14-217 to the Office of  
356 Legislative Management, for Other Expenses, for such purpose during  
357 the fiscal year ending June 30, 2015, shall not lapse on June 30, 2015,  
358 and such funds shall continue to be available for such purpose during  
359 the fiscal years ending June 30, 2016, and June 30, 2017.

360 (b) Up to \$299,400 appropriated in section 1 of public act 13-247, as  
361 amended by public act 14-47, to Legislative Management, for  
362 Connecticut Academy of Science and Engineering, for the fiscal years  
363 ending June 30, 2014, and June 30, 2015, shall not lapse on June 30,  
364 2015, and such funds shall continue to be available for the purpose of  
365 conducting a disparity study during the fiscal years ending June 30,  
366 2016, and June 30, 2017.

367 (c) Up to \$96,000 appropriated in section 1 of public act 13-247, as  
368 amended by public act 14-47, to Legislative Management, for Other  
369 Expenses, for the fiscal years ending June 30, 2014, and June 30, 2015,  
370 shall not lapse on June 30, 2015, and such funds shall continue to be  
371 available for the purpose of a contract with National Center for Higher  
372 Education Management Systems during the fiscal years ending June  
373 30, 2016, and June 30, 2017.

374 (d) Up to \$47,500 appropriated in section 1 of public act 13-247, as  
375 amended by public act 14-47, to Legislative Management, for Other  
376 Expenses, for the fiscal years ending June 30, 2014, and June 30, 2015,  
377 shall not lapse on June 30, 2015, and such funds shall continue to be  
378 available for consulting services by the Charter Oak Group for the

379 Appropriations Committee Accountability Initiative during the fiscal  
380 years ending June 30, 2016, and June 30, 2017.

381 (e) Up to \$55,000 appropriated in section 1 of public act 13-247, as  
382 amended by public act 14-47, to Legislative Management, for  
383 Connecticut Academy of Science and Engineering, for the fiscal years  
384 ending June 30, 2014, and June 30, 2015, for the purpose of conducting  
385 a Family Violence Study, shall not lapse on June 30, 2015, and such  
386 funds shall continue to be available for such purpose during the fiscal  
387 years ending June 30, 2016, and June 30, 2017.

388 Sec. 38. (*Effective July 1, 2015*) Notwithstanding subsection (c) of  
389 section 2-35 of the general statutes, the Secretary of the Office of Policy  
390 and Management shall recommend savings in order to reduce  
391 expenditures in the General Fund by \$7,110,616 for the fiscal year  
392 ending June 30, 2016, and \$12,816,745 for the fiscal year ending June  
393 30, 2017. Such savings shall be made in an appropriate and  
394 proportionate manner among branches and agencies and shall apply  
395 only to state employees.

396 Sec. 39. (*Effective July 1, 2015*) (a) Notwithstanding the provisions of  
397 section 4-28e of the general statutes, for the fiscal years ending June 30,  
398 2016, and June 30, 2017, the sum of \$550,000 in each fiscal year shall be  
399 transferred from the Tobacco and Health Trust Fund to the  
400 Department of Public Health, for (1) grants for the Easy Breathing  
401 Program, as follows: (A) For an adult asthma program within the Easy  
402 Breathing Program - \$150,000, and (B) for a children's asthma program  
403 within the Easy Breathing Program - \$250,000; and (2) a grant to the  
404 Connecticut Coalition for Environmental Justice for the Asthma  
405 Outreach and Education Program - \$150,000.

406 (b) Notwithstanding the provisions of section 4-28e of the general  
407 statutes, the sum of \$750,000 for the fiscal year ending June 30, 2016,  
408 and the sum of \$750,000 for the fiscal year ending June 30, 2017, shall  
409 be transferred from the Tobacco and Health Trust Fund to the  
410 Department of Developmental Services to implement

411 recommendations resulting from a study conducted pursuant to  
412 section 27 of public act 11-6 to enhance and improve the services and  
413 supports for individuals with autism and their families.

414 Sec. 40. (*Effective July 1, 2015*) Notwithstanding the provisions of  
415 subsection (e) of section 22-380g of the general statutes, the town of  
416 Bethlehem may receive a one-time grant, not to exceed fifty thousand  
417 dollars, from the resources of the Department of Agriculture's animal  
418 population control account, to fund expenses incurred by the town for  
419 animal control purposes for the fiscal year ending June 30, 2016.

420 Sec. 41. (*Effective July 1, 2015*) The Secretary of the Office of Policy  
421 and Management shall recommend reductions in overtime  
422 expenditures for the fiscal years ending June 30, 2016, and June 30,  
423 2017, in order to reduce such expenditures in the General Fund by  
424 \$10,500,000 during each such fiscal year.

425 Sec. 42. (*Effective July 1, 2015*) (a) Up to \$412,150 of the unexpended  
426 balance of funds appropriated to the Department of Banking, for  
427 Fringe Benefits, in section 6 of public act 13-184, as amended by public  
428 act 14-47, shall not lapse on June 30, 2015, and such funds shall be  
429 transferred as follows: (1) \$221,102 for Personal Services, (2) \$10,000 for  
430 Other Expenses, (3) \$10,800 for Equipment, and (4) \$170,248 for Fringe  
431 Benefits in order to support the hiring of four additional staff during  
432 the fiscal year ending June 30, 2016.

433 (b) Up to \$420,920 of the unexpended balance of funds appropriated  
434 to the Department of Banking, for Fringe Benefits, in section 6 of public  
435 act 13-184, as amended by public act 14-47, shall not lapse on June 30,  
436 2015, and such funds shall be transferred as follows: (1) \$232,157 for  
437 Personal Services, (2) \$10,000 for Other Expenses, and (3) \$178,763 for  
438 Fringe Benefits during the fiscal year ending June 30, 2017.

439 Sec. 43. (*Effective July 1, 2015*) Up to \$152,000 of the unexpended  
440 balance of funds appropriated to the Department of Energy and  
441 Environmental Protection, for Solid Waste, in section 1 of public act 13-

442 247, as amended by public act 14-47, shall not lapse on June 30, 2015,  
443 and such funds shall be transferred to Other Expenses, and made  
444 available to purchase pheasants during the fiscal year ending June 30,  
445 2016.

446 Sec. 44. (*Effective July 1, 2015*) Notwithstanding the provisions of  
447 section 4-28e of the general statutes, up to \$150,000 of the funds  
448 disbursed from the Tobacco Settlement Fund to the smart start  
449 competitive grant account, established by section 10-507 of the general  
450 statutes, for the fiscal year ending June 30, 2016, shall be transferred to  
451 the State Comptroller, for Other Expenses, for the purpose of  
452 providing a grant to The University of Connecticut to conduct an Early  
453 Childhood Regression Discontinuity Study during said fiscal year.

454 Sec. 45. (*Effective July 1, 2015*) (a) Up to \$100,000 appropriated to the  
455 Department of Education in section 1 of public act 13-247, as amended  
456 by section 1 of public act 14-47, for Other Expenses, for the fiscal year  
457 ending June 30, 2015, shall not lapse on June 30, 2015, and such funds  
458 shall continue to be available for completion of a multi-year  
459 comprehensive analysis of the state of African American, Latino and  
460 poor children in Connecticut during the fiscal years ending June 30,  
461 2016, and June 30, 2017. \$50,000 of such funds shall be made available  
462 in each fiscal year for a grant to the Metropolitan Center for Research  
463 on Equity and the Transformation of Schools at New York University  
464 for data on and analysis of the achievement gap for such children.

465 (b) The Metropolitan Center for Research on Equity and the  
466 Transformation of Schools at New York University shall annually  
467 report on the analysis conducted pursuant to subsection (a) of this  
468 section, including any policy recommendations based on such analysis,  
469 to the achievement gap task force, established pursuant to section 10-  
470 16mm of the general statutes, the Interagency Council for Ending the  
471 Achievement Gap, established pursuant to section 10-16nn of the  
472 general statutes, the Commissioner of Education and, in accordance  
473 with section 11-4a of the general statutes, the joint standing committees  
474 of the General Assembly having cognizance of matters relating to

475 education and appropriations and the budgets of state agencies.

476 Sec. 46. (*Effective July 1, 2015*) For the fiscal years ending June 30,  
477 2016, and June 30, 2017, the Judicial Department may, in consultation  
478 with the Office of Policy and Management, establish receivables for  
479 revenue anticipated to be collected for deposit into the Probate Court  
480 Administration Fund.

481 Sec. 47. (*Effective July 1, 2015*) Notwithstanding section 19a-32c of the  
482 general statutes, the sum of \$1,000,000 shall be transferred from the  
483 Biomedical Research Trust Fund established in said section to The  
484 University of Connecticut Health Center, for Other Expenses, in each  
485 of the fiscal years ending June 30, 2016, and June 30, 2017, for the  
486 purpose of supporting the Connecticut Institute for Clinical and  
487 Translational Science, and \$250,000 of such amount in each such fiscal  
488 year shall be used for breast cancer research to be conducted by said  
489 institute.

490 Sec. 48. (*Effective July 1, 2015*) The office of the State Comptroller  
491 shall fund any differential between the state fringe benefit rate for John  
492 Dempsey Hospital employees and the average rate for private  
493 Connecticut hospitals in an amount not to exceed \$13,500,000, for each  
494 of the fiscal years ending June 30, 2016, and June 30, 2017, within the  
495 resources appropriated to the State Comptroller - Fringe Benefits in  
496 section 1 of this act.

497 Sec. 49. (*Effective July 1, 2015*) (a) For the Board of Regents for Higher  
498 Education, for the fiscal years ending June 30, 2016, and June 30, 2017,  
499 expenditures for institutional administration, defined as system office,  
500 executive management, fiscal operations and general administration,  
501 exclusive of expenditures for logistical services, administrative  
502 computing and development, shall not exceed seven and one-quarter  
503 per cent of the annual General Fund appropriation and operating fund  
504 expenditures, exclusive of capital bond and fringe benefit funds.

505 (b) For The University of Connecticut, for the fiscal years ending

506 June 30, 2016, and June 30, 2017, expenditures for institutional  
 507 administration, defined as system office, executive management, fiscal  
 508 operations and general administration, exclusive of expenditures for  
 509 logistical services, administrative computing and development, shall  
 510 not exceed three and thirty-five hundredths per cent and of the annual  
 511 General Fund appropriation and operating fund expenditures,  
 512 exclusive of capital bond and fringe benefit funds.

513 Sec. 50. (*Effective July 1, 2015*) For the fiscal year ending June 30,  
 514 2016, the Commissioner of Public Health shall reduce on a pro rata  
 515 basis payments to full-time municipal health departments, pursuant to  
 516 section 19a-202 of the general statutes, and to health districts, pursuant  
 517 to section 19a-245 of the general statutes, in an aggregate amount equal  
 518 to \$234,000.

519 Sec. 51. (*Effective July 1, 2015*) Notwithstanding the provisions of  
 520 section 4-28e of the general statutes, up to \$2,000,000 of the funds  
 521 disbursed from the Tobacco Settlement Fund to the smart start  
 522 competitive grant account, established by section 10-507 of the general  
 523 statutes, for the fiscal year ending June 30, 2017, shall be transferred to  
 524 the Department of Education, for Other Expenses, for the purpose of  
 525 providing grants to local and regional boards of education during said  
 526 fiscal year to reimburse costs incurred in the implementation, on or  
 527 before July 1, 2017, of a kindergarten entrance inventory developed by  
 528 the Office of Early Childhood for each child enrolled in kindergarten in  
 529 the state for the purpose of measuring the child's level of preparedness  
 530 for kindergarten.

531 Sec. 52. (*Effective from passage*) The following sums are appropriated  
 532 from the GENERAL FUND for the purposes herein specified for the  
 533 fiscal year ending June 30, 2015:

T1144	GENERAL FUND	2014-2015
T1145		
T1146	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION	

T1147	Personal Services	3,680,000
T1148		
T1149	DEPARTMENT OF AGRICULTURE	
T1150	Personal Services	341,000
T1151		
T1152	DEPARTMENT OF SOCIAL SERVICES	
T1153	Medicaid	82,000,000
T1154		
T1155	DEPARTMENT OF CORRECTION	
T1156	Personal Services	3,830,000
T1157		
T1158	PUBLIC DEFENDERS SERVICES COMMISSION	
T1159	Personal Services	4,600,000
T1160		
T1161	STATE COMPTROLLER - MISCELLANEOUS	
T1162	Adjudicated Claims	10,200,000
T1163		
T1164	STATE COMPTROLLER - FRINGE BENEFITS	
T1165	Retired State Employees Health Service Cost	17,000,000
T1166		
T1167	TOTAL - GENERAL FUND	121,651,000

534       Sec. 53. (*Effective from passage*) The amounts appropriated to the  
 535 following agencies in section 1 of public act 13-247, as amended by  
 536 section 1 of public act 14-47, are reduced by the following amounts for  
 537 the fiscal year ending June 30, 2015:

T1168	GENERAL FUND	2014-2015
T1169		
T1170	DEPARTMENT OF DEVELOPMENTAL SERVICES	
T1171	Personal Services	7,548,000
T1172		
T1173	DEPARTMENT OF SOCIAL SERVICES	
T1174	Personal Services	2,000,000
T1175		
T1176		
T1177	UNIVERSITY OF CONNECTICUT	
T1178	Operating Expenses	7,388,000
T1179		

T1180	UNIVERSITY OF CONNECTICUT HEALTH CENTER	
T1181	Operating Expenses	4,183,000
T1182		
T1183	BOARD OF REGENTS FOR HIGHER EDUCATION	
T1184	Community Tech College System	1,780,000
T1185	Connecticut State University	4,391,000
T1186	Transform CSU	1,150,000
T1187		
T1188	DEBT SERVICE - STATE TREASURER	
T1189	Debt Service	88,141,000
T1190		
T1191	STATE COMPTROLLER - FRINGE BENEFITS	
T1192	Unemployment Compensation	432,000
T1193	Higher Education Alternative Retirement System	906,000
T1194	Insurance - Group Life	432,000
T1195	Employers Social Security Tax	2,500,000
T1196		
T1197	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES	
T1198	Workers' Compensation Claims	800,000
T1199		
T1200	TOTAL - GENERAL FUND	121,651,000

538       Sec. 54. (*Effective from passage*) The following sums are appropriated  
 539 from the SPECIAL TRANSPORTATION FUND for the purposes  
 540 herein specified for the fiscal year ending June 30, 2015:

T1201	SPECIAL TRANSPORTATION FUND	2014-2015
T1202		
T1203	DEPARTMENT OF TRANSPORTATION	
T1204	Personal Services	13,600,000
T1205	Rail Operations	4,400,000
T1206		
T1207	STATE COMPTROLLER - FRINGE BENEFITS	
T1208	State Employees Health Service Cost	2,400,000
T1209		
T1210	TOTAL - SPECIAL TRANSPORTATION FUND	20,400,000

541       Sec. 55. (*Effective from passage*) (a) Notwithstanding any provision of

542 the general statutes, on or before June 30, 2015, the sum of \$2,500,000  
 543 shall be transferred from the private occupational school student  
 544 protection account, established under section 10a-22u of the general  
 545 statutes, and credited to the resources of the General Fund for the fiscal  
 546 year ending June 30, 2015.

547 (b) Notwithstanding any provision of the general statutes, on or  
 548 before June 30, 2015, the sum of \$2,250,000 shall be transferred from  
 549 the Citizens' Election Fund, established under section 9-701 of the  
 550 general statutes, and credited to the resources of the General Fund for  
 551 the fiscal year ending June 30, 2015.

552 (c) Notwithstanding any provision of the general statutes, on or  
 553 before June 30, 2015, the sum of \$750,000 shall be transferred from the  
 554 Judicial Data Processing Revolving Fund, established under section 51-  
 555 5b of the general statutes, and credited to the resources of the General  
 556 Fund for the fiscal year ending June 30, 2015.

557 (d) Notwithstanding any provision of the general statutes, on or  
 558 before June 30, 2015, the sum of \$3,000,000 shall be transferred from  
 559 the school bus seat belt account, established in section 14-50b of the  
 560 general statutes, and credited to the resources of the General Fund for  
 561 the fiscal year ending June 30, 2015.

562 Sec. 56. (Effective July 1, 2015) The appropriations in section 1 of this  
 563 act are supported by the GENERAL FUND revenue estimates as  
 564 follows:

T1211		2015-2016	2016-2017
T1212	TAXES		
T1213	Personal Income	\$9,921,400,000	\$10,432,200,000
T1214	Sales and Use	4,144,265,000	4,118,665,000
T1215	Corporations	925,900,000	910,700,000
T1216	Public Service	308,000,000	316,500,000
T1217	Inheritance and Estate	173,400,000	174,700,000
T1218	Insurance Companies	243,800,000	246,000,000
T1219	Cigarettes	336,700,000	320,500,000

T1220	Real Estate Conveyance	194,700,000	200,800,000
T1221	Oil Companies	-	-
T1222	Alcoholic Beverages	61,700,000	62,100,000
T1223	Admissions and Dues	38,300,000	39,600,000
T1224	Health Provider Tax	676,900,000	683,900,000
T1225	Miscellaneous	20,800,000	21,300,000
T1226	TOTAL TAXES	17,045,865,000	17,526,965,000
T1227			
T1228	Refunds of Taxes	(1,129,400,000)	(1,178,100,000)
T1229	Earned Income Tax Credit	(127,400,000)	(133,900,000)
T1230	R & D Credit Exchange	(7,100,000)	(7,400,000)
T1231	NET GENERAL FUND REVENUE	15,781,965,000	16,207,565,000
T1232			
T1233	OTHER REVENUE		
T1234	Transfers-Special Revenue	\$343,400,000	\$369,300,000
T1235	Indian Gaming Payments	258,800,000	252,400,000
T1236	Licenses, Permits, Fees	308,512,500	290,775,000
T1237	Sales of Commodities and Services	38,000,000	39,100,000
T1238	Rents, Fines and Escheats	126,000,000	128,000,000
T1239	Investment Income	2,500,000	5,600,000
T1240	Miscellaneous	171,300,000	173,400,000
T1241	Refunds of Payments	(74,200,000)	(75,100,000)
T1242	NET TOTAL OTHER REVENUE	1,174,312,500	1,183,475,000
T1243			
T1244	OTHER SOURCES		
T1245	Federal Grants	\$1,265,229,970	\$1,252,686,722
T1246	Transfer From Tobacco Settlement	106,600,000	104,500,000
T1247	Transfers To/From Other Funds	(150,150,000)	(9,100,000)
T1248	Transfer to Resources of the STF	-	-
T1249	TOTAL OTHER SOURCES	1,221,679,970	1,348,086,722
T1250			
T1251	TOTAL GENERAL FUND REVENUE	18,177,957,470	18,739,126,722

565        Sec. 57. (Effective July 1, 2015) The appropriations in section 2 of this  
 566 act are supported by the SPECIAL TRANSPORTATION FUND  
 567 revenue estimates as follows:

T1252		2015-2016	2016-2017
T1253	TAXES		
T1254	Motor Fuels	\$499,000,000	\$502,300,000
T1255	Oil Companies	339,100,000	359,700,000
T1256	Sales Tax DMV	242,600,000	361,900,000
T1257	Refund of Taxes	(7,300,000)	(7,500,000)
T1258	TOTAL TAXES	1,073,400,000	1,216,400,000
T1259			
T1260	OTHER SOURCES		
T1261	Motor Vehicle Receipts	245,800,000	246,600,000
T1262	Licenses, Permits, Fees	139,300,000	139,900,000
T1263	Interest Income	7,700,000	8,500,000
T1264	Federal Grants	12,100,000	12,100,000
T1265	Transfers To Other Funds	(6,500,000)	(6,500,000)
T1266	Transfers from the Resources of the Special Transportation Fund	-	-
T1267	Refunds of Payments	(3,700,000)	(3,800,000)
T1268	NET TOTAL OTHER SOURCES	394,700,000	396,800,000
T1269			
T1270	TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,468,100,000	1,613,200,000

568 Sec. 58. (Effective July 1, 2015) The appropriations in section 3 of this  
 569 act are supported by the MASHANTUCKET PEQUOT AND  
 570 MOHEGAN FUND revenue estimates as follows:

T1271		2015-2016	2016-2017
T1272	Transfers from General Fund	\$61,800,000	\$61,800,000
T1273	TOTAL MASHANTUCKET PEQUOT AND MOHEGAN FUND REVENUE	61,800,000	61,800,000

571 Sec. 59. (Effective July 1, 2015) The appropriations in section 4 of this  
 572 act are supported by the REGIONAL MARKET OPERATION FUND  
 573 revenue estimates as follows:

T1274		2015-2016	2016-2017
T1275	Rentals and Investment Income	\$1,100,000	\$1,100,000
T1276	TOTAL REGIONAL MARKET OPERATING FUND REVENUE	1,100,000	1,100,000

574 Sec. 60. (Effective July 1, 2015) The appropriations in section 5 of this  
 575 act are supported by the BANKING FUND revenue estimates as  
 576 follows:

T1277		2015-2016	2016-2017
T1278	Fees and Assessments	\$30,000,000	\$30,200,000
T1279	TOTAL BANKING FUND REVENUE	30,000,000	30,200,000

577 Sec. 61. (Effective July 1, 2015) The appropriations in section 6 of this  
 578 act are supported by the INSURANCE FUND revenue estimates as  
 579 follows:

T1280		2015-2016	2016-2017
T1281	Fees and Assessments	\$79,950,000	\$81,400,000
T1282	TOTAL INSURANCE FUND REVENUE	79,950,000	81,400,000

580 Sec. 62. (Effective July 1, 2015) The appropriations in section 7 of this  
 581 act are supported by the CONSUMER COUNSEL AND PUBLIC  
 582 UTILITY CONTROL FUND revenue estimates as follows:

T1283		2015-2016	2016-2017
T1284	Fees and Assessments	\$27,000,000	\$27,300,000
T1285	TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND REVENUE	27,000,000	27,300,000

583 Sec. 63. (Effective July 1, 2015) The appropriations in section 8 of this  
 584 act are supported by the WORKERS' COMPENSATION FUND  
 585 revenue estimates as follows:

T1286		2015-2016	2016-2017
T1287	Fees and Assessments	\$24,867,000	\$28,122,000
T1288	Use of Fund Balance from Prior Years	14,960,000	12,516,000
T1289	TOTAL WORKERS' COMPENSATION FUND REVENUE	39,827,000	40,638,000

586 Sec. 64. (Effective July 1, 2015) The appropriations in section 9 of this

587 act are supported by the CRIMINAL INJURIES COMPENSATION  
 588 FUND revenue estimates as follows:

T1290		2015-2016	2016-2017
T1291	Restitutions	\$2,900,000	\$3,000,000
T1292	TOTAL CRIMINAL INJURIES COMPENSATION FUND REVENUE	2,900,000	3,000,000

589 Sec. 65. Subparagraph (B) of subdivision (20) of subsection (a) of  
 590 section 12-701 of the general statutes, as amended by section 50 of  
 591 public act 14-47, is repealed and the following is substituted in lieu  
 592 thereof (*Effective July 1, 2015, and applicable to taxable years commencing*  
 593 *on or after January 1, 2015*):

594 (B) There shall be subtracted therefrom (i) to the extent properly  
 595 includable in gross income for federal income tax purposes, any  
 596 income with respect to which taxation by any state is prohibited by  
 597 federal law, (ii) to the extent allowable under section 12-718, exempt  
 598 dividends paid by a regulated investment company, (iii) the amount of  
 599 any refund or credit for overpayment of income taxes imposed by this  
 600 state, or any other state of the United States or a political subdivision  
 601 thereof, or the District of Columbia, to the extent properly includable  
 602 in gross income for federal income tax purposes, (iv) to the extent  
 603 properly includable in gross income for federal income tax purposes  
 604 and not otherwise subtracted from federal adjusted gross income  
 605 pursuant to clause (x) of this subparagraph in computing Connecticut  
 606 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the  
 607 extent any additional allowance for depreciation under Section 168(k)  
 608 of the Internal Revenue Code, as provided by Section 101 of the Job  
 609 Creation and Worker Assistance Act of 2002, for property placed in  
 610 service after December 31, 2001, but prior to September 10, 2004, was  
 611 added to federal adjusted gross income pursuant to subparagraph  
 612 (A)(ix) of this subdivision in computing Connecticut adjusted gross  
 613 income for a taxable year ending after December 31, 2001, twenty-five  
 614 per cent of such additional allowance for depreciation in each of the

615 four succeeding taxable years, (vi) to the extent properly includable in  
616 gross income for federal income tax purposes, any interest income  
617 from obligations issued by or on behalf of the state of Connecticut, any  
618 political subdivision thereof, or public instrumentality, state or local  
619 authority, district or similar public entity created under the laws of the  
620 state of Connecticut, (vii) to the extent properly includable in  
621 determining the net gain or loss from the sale or other disposition of  
622 capital assets for federal income tax purposes, any gain from the sale  
623 or exchange of obligations issued by or on behalf of the state of  
624 Connecticut, any political subdivision thereof, or public  
625 instrumentality, state or local authority, district or similar public entity  
626 created under the laws of the state of Connecticut, in the income year  
627 such gain was recognized, (viii) any interest on indebtedness incurred  
628 or continued to purchase or carry obligations or securities the interest  
629 on which is subject to tax under this chapter but exempt from federal  
630 income tax, to the extent that such interest on indebtedness is not  
631 deductible in determining federal adjusted gross income and is  
632 attributable to a trade or business carried on by such individual, (ix)  
633 ordinary and necessary expenses paid or incurred during the taxable  
634 year for the production or collection of income which is subject to  
635 taxation under this chapter but exempt from federal income tax, or the  
636 management, conservation or maintenance of property held for the  
637 production of such income, and the amortizable bond premium for the  
638 taxable year on any bond the interest on which is subject to tax under  
639 this chapter but exempt from federal income tax, to the extent that  
640 such expenses and premiums are not deductible in determining federal  
641 adjusted gross income and are attributable to a trade or business  
642 carried on by such individual, (x) (I) for a person who files a return  
643 under the federal income tax as an unmarried individual whose  
644 federal adjusted gross income for such taxable year is less than fifty  
645 thousand dollars, or as a married individual filing separately whose  
646 federal adjusted gross income for such taxable year is less than fifty  
647 thousand dollars, or for a husband and wife who file a return under  
648 the federal income tax as married individuals filing jointly whose  
649 federal adjusted gross income for such taxable year is less than sixty

650 thousand dollars or a person who files a return under the federal  
651 income tax as a head of household whose federal adjusted gross  
652 income for such taxable year is less than sixty thousand dollars, an  
653 amount equal to the Social Security benefits includable for federal  
654 income tax purposes; and (II) for a person who files a return under the  
655 federal income tax as an unmarried individual whose federal adjusted  
656 gross income for such taxable year is fifty thousand dollars or more, or  
657 as a married individual filing separately whose federal adjusted gross  
658 income for such taxable year is fifty thousand dollars or more, or for a  
659 husband and wife who file a return under the federal income tax as  
660 married individuals filing jointly whose federal adjusted gross income  
661 from such taxable year is sixty thousand dollars or more or for a  
662 person who files a return under the federal income tax as a head of  
663 household whose federal adjusted gross income for such taxable year  
664 is sixty thousand dollars or more, an amount equal to the difference  
665 between the amount of Social Security benefits includable for federal  
666 income tax purposes and the lesser of twenty-five per cent of the Social  
667 Security benefits received during the taxable year, or twenty-five per  
668 cent of the excess described in Section 86(b)(1) of the Internal Revenue  
669 Code, (xi) to the extent properly includable in gross income for federal  
670 income tax purposes, any amount rebated to a taxpayer pursuant to  
671 section 12-746, (xii) to the extent properly includable in the gross  
672 income for federal income tax purposes of a designated beneficiary,  
673 any distribution to such beneficiary from any qualified state tuition  
674 program, as defined in Section 529(b) of the Internal Revenue Code,  
675 established and maintained by this state or any official, agency or  
676 instrumentality of the state, (xiii) to the extent allowable under section  
677 12-701a, contributions to accounts established pursuant to any  
678 qualified state tuition program, as defined in Section 529(b) of the  
679 Internal Revenue Code, established and maintained by this state or  
680 any official, agency or instrumentality of the state, (xiv) to the extent  
681 properly includable in gross income for federal income tax purposes,  
682 the amount of any Holocaust victims' settlement payment received in  
683 the taxable year by a Holocaust victim, (xv) to the extent properly  
684 includable in gross income for federal income tax purposes of an

685 account holder, as defined in section 31-51ww, interest earned on  
686 funds deposited in the individual development account, as defined in  
687 section 31-51ww, of such account holder, (xvi) to the extent properly  
688 includable in the gross income for federal income tax purposes of a  
689 designated beneficiary, as defined in section 3-123aa, interest,  
690 dividends or capital gains earned on contributions to accounts  
691 established for the designated beneficiary pursuant to the Connecticut  
692 Homecare Option Program for the Elderly established by sections 3-  
693 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in  
694 gross income for federal income tax purposes, [fifty per cent of the]  
695 any income received from the United States government as retirement  
696 pay for a retired member of (I) the Armed Forces of the United States,  
697 as defined in Section 101 of Title 10 of the United States Code, or (II)  
698 the National Guard, as defined in Section 101 of Title 10 of the United  
699 States Code, (xviii) to the extent properly includable in gross income  
700 for federal income tax purposes for the taxable year, any income from  
701 the discharge of indebtedness in connection with any reacquisition,  
702 after December 31, 2008, and before January 1, 2011, of an applicable  
703 debt instrument or instruments, as those terms are defined in Section  
704 108 of the Internal Revenue Code, as amended by Section 1231 of the  
705 American Recovery and Reinvestment Act of 2009, to the extent any  
706 such income was added to federal adjusted gross income pursuant to  
707 subparagraph (A)(x) of this subdivision in computing Connecticut  
708 adjusted gross income for a preceding taxable year, (xix) to the extent  
709 not deductible in determining federal adjusted gross income, the  
710 amount of any contribution to a manufacturing reinvestment account  
711 established pursuant to section 32-9zz in the taxable year that such  
712 contribution is made, and (xx) to the extent properly includable in  
713 gross income for federal income tax purposes, for the taxable year  
714 commencing January 1, 2015, ten per cent of the income received from  
715 the state teachers' retirement system, for the taxable year commencing  
716 January 1, 2016, twenty-five per cent of the income received from the  
717 state teachers' retirement system, and for the taxable year commencing  
718 January 1, 2017, and each taxable year thereafter, fifty per cent of the  
719 income received from the state teachers' retirement system.

720 Sec. 66. Subsection (a) of section 12-700 of the general statutes is  
721 repealed and the following is substituted in lieu thereof (*Effective from*  
722 *passage and applicable to taxable years commencing on or after January 1,*  
723 *2015*):

724 (a) There is hereby imposed on the Connecticut taxable income of  
725 each resident of this state a tax:

726 (1) At the rate of four and one-half per cent of such Connecticut  
727 taxable income for taxable years commencing on or after January 1,  
728 1992, and prior to January 1, 1996.

729 (2) For taxable years commencing on or after January 1, 1996, but  
730 prior to January 1, 1997, in accordance with the following schedule:

731 (A) For any person who files a return under the federal income tax  
732 for such taxable year as an unmarried individual or as a married  
733 individual filing separately:

T1293	Connecticut Taxable Income	Rate of Tax
T1294	Not over \$2,250	3.0%
T1295	Over \$2,250	\$67.50, plus 4.5% of the
T1296		excess over \$2,250
734		

735 (B) For any person who files a return under the federal income tax  
736 for such taxable year as a head of household, as defined in Section 2(b)  
737 of the Internal Revenue Code:

T1297	Connecticut Taxable Income	Rate of Tax
T1298	Not over \$3,500	3.0%
T1299	Over \$3,500	\$105.00, plus 4.5% of the
T1300		excess over \$3,500

738 (C) For any husband and wife who file a return under the federal  
 739 income tax for such taxable year as married individuals filing jointly or  
 740 a person who files a return under the federal income tax as a surviving  
 741 spouse, as defined in Section 2(a) of the Internal Revenue Code:

T1301	Connecticut Taxable Income	Rate of Tax
T1302	Not over \$4,500	3.0%
T1303	Over \$4,500	\$135.00, plus 4.5% of the
T1304		excess over \$4,500
742		

743 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 744 Connecticut taxable income.

745 (3) For taxable years commencing on or after January 1, 1997, but  
 746 prior to January 1, 1998, in accordance with the following schedule:

747 (A) For any person who files a return under the federal income tax  
 748 for such taxable year as an unmarried individual or as a married  
 749 individual filing separately:

T1305	Connecticut Taxable Income	Rate of Tax
T1306	Not over \$6,250	3.0%
T1307	Over \$6,250	\$187.50, plus 4.5% of the
T1308		excess over \$6,250
750		

751 (B) For any person who files a return under the federal income tax  
 752 for such taxable year as a head of household, as defined in Section 2(b)  
 753 of the Internal Revenue Code:

T1309	Connecticut Taxable Income	Rate of Tax
T1310	Not over \$10,000	3.0%
T1311	Over \$10,000	\$300.00, plus 4.5% of the

T1312 excess over \$10,000

754 (C) For any husband and wife who file a return under the federal  
755 income tax for such taxable year as married individuals filing jointly or  
756 any person who files a return under the federal income tax for such  
757 taxable year as a surviving spouse, as defined in Section 2(a) of the  
758 Internal Revenue Code:

T1313	Connecticut Taxable Income	Rate of Tax
T1314	Not over \$12,500	3.0%
T1315	Over \$12,500	\$375.00, plus 4.5% of the
T1316		excess over \$12,500

759 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
760 Connecticut taxable income.

761 (4) For taxable years commencing on or after January 1, 1998, but  
762 prior to January 1, 1999, in accordance with the following schedule:

763 (A) For any person who files a return under the federal income tax  
764 for such taxable year as an unmarried individual or as a married  
765 individual filing separately:

T1317	Connecticut Taxable Income	Rate of Tax
T1318	Not over \$7,500	3.0%
T1319	Over \$7,500	\$225.00, plus 4.5% of the
T1320		excess over \$7,500

766 (B) For any person who files a return under the federal income tax  
767 for such taxable year as a head of household, as defined in Section 2(b)  
768 of the Internal Revenue Code:

T1321	Connecticut Taxable Income	Rate of Tax
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T1322	Not over \$12,000	3.0%
T1323	Over \$12,000	\$360.00, plus 4.5% of the
T1324		excess over \$12,000

769 (C) For any husband and wife who file a return under the federal  
 770 income tax for such taxable year as married individuals filing jointly or  
 771 any person who files a return under the federal income tax for such  
 772 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 773 Internal Revenue Code:

T1325	Connecticut Taxable Income	Rate of Tax
T1326	Not over \$15,000	3.0%
T1327	Over \$15,000	\$450.00, plus 4.5% of the
T1328		excess over \$15,000

774 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 775 Connecticut taxable income.

776 (5) For taxable years commencing on or after January 1, 1999, but  
 777 prior to January 1, 2003, in accordance with the following schedule:

778 (A) For any person who files a return under the federal income tax  
 779 for such taxable year as an unmarried individual or as a married  
 780 individual filing separately:

T1329	Connecticut Taxable Income	Rate of Tax
T1330	Not over \$10,000	3.0%
T1331	Over \$10,000	\$300.00, plus 4.5% of the
T1332		excess over \$10,000

781 (B) For any person who files a return under the federal income tax  
 782 for such taxable year as a head of household, as defined in Section 2(b)  
 783 of the Internal Revenue Code:

T1333	Connecticut Taxable Income	Rate of Tax
T1334	Not over \$16,000	3.0%
T1335	Over \$16,000	\$480.00, plus 4.5% of the
T1336		excess over \$16,000

784 (C) For any husband and wife who file a return under the federal  
 785 income tax for such taxable year as married individuals filing jointly or  
 786 any person who files a return under the federal income tax for such  
 787 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 788 Internal Revenue Code:

T1337	Connecticut Taxable Income	Rate of Tax
T1338	Not over \$20,000	3.0%
T1339	Over \$20,000	\$600.00, plus 4.5% of the
T1340		excess over \$20,000

789 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 790 Connecticut taxable income.

791 (6) For taxable years commencing on or after January 1, 2003, but  
 792 prior to January 1, 2009, in accordance with the following schedule:

793 (A) For any person who files a return under the federal income tax  
 794 for such taxable year as an unmarried individual or as a married  
 795 individual filing separately:

T1341	Connecticut Taxable Income	Rate of Tax
T1342	Not over \$10,000	3.0%
T1343	Over \$10,000	\$300.00, plus 5.0% of the
T1344		excess over \$10,000

796 (B) For any person who files a return under the federal income tax  
 797 for such taxable year as a head of household, as defined in Section 2(b)  
 798 of the Internal Revenue Code:

T1345	Connecticut Taxable Income	Rate of Tax
T1346	Not over \$16,000	3.0%
T1347	Over \$16,000	\$480.00, plus 5.0% of the
T1348		excess over \$16,000

799 (C) For any husband and wife who file a return under the federal  
 800 income tax for such taxable year as married individuals filing jointly or  
 801 any person who files a return under the federal income tax for such  
 802 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 803 Internal Revenue Code:

T1349	Connecticut Taxable Income	Rate of Tax
T1350	Not over \$20,000	3.0%
T1351	Over \$20,000	\$600.00, plus 5.0% of the
T1352		excess over \$20,000

804 (D) For trusts or estates, the rate of tax shall be 5.0% of the  
 805 Connecticut taxable income.

806 (7) For taxable years commencing on or after January 1, 2009, but  
 807 prior to January 1, 2011, in accordance with the following schedule:

808 (A) For any person who files a return under the federal income tax  
 809 for such taxable year as an unmarried individual:

T1353	Connecticut Taxable Income	Rate of Tax
T1354	Not over \$10,000	3.0%
T1355	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1356	over \$500,000	excess over \$10,000
T1357	Over \$500,000	\$24,800, plus 6.5% of the
T1358		excess over \$500,000

810 (B) For any person who files a return under the federal income tax  
 811 for such taxable year as a head of household, as defined in Section 2(b)

812 of the Internal Revenue Code:

T1359	Connecticut Taxable Income	Rate of Tax
T1360	Not over \$16,000	3.0%
T1361	Over \$16,000 but not	\$480.00, plus 5.0% of the
T1362	over \$800,000	excess over \$16,000
T1363	Over \$800,000	\$39,680, plus 6.5% of the
T1364		excess over \$800,000

813 (C) For any husband and wife who file a return under the federal  
 814 income tax for such taxable year as married individuals filing jointly or  
 815 any person who files a return under the federal income tax for such  
 816 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 817 Internal Revenue Code:

T1365	Connecticut Taxable Income	Rate of Tax
T1366	Not over \$20,000	3.0%
T1367	Over \$20,000 but not	\$600.00, plus 5.0% of the
T1368	over \$1,000,000	excess over \$20,000
T1369	Over \$1,000,000	\$49,600, plus 6.5% of the
T1370		excess over \$1,000,000

818 (D) For any person who files a return under the federal income tax  
 819 for such taxable year as a married individual filing separately:

T1371	Connecticut Taxable Income	Rate of Tax
T1372	Not over \$10,000	3.0%
T1373	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1374	over \$500,000	excess over \$10,000
T1375	Over \$500,000	\$24,800, plus 6.5% of the
T1376		excess over \$500,000

820 (E) For trusts or estates, the rate of tax shall be 6.5% of the  
 821 Connecticut taxable income.

822 (8) For taxable years commencing on or after January 1, 2011, but  
 823 prior to January 1, 2015, in accordance with the following schedule:

824 (A) (i) For any person who files a return under the federal income  
 825 tax for such taxable year as an unmarried individual:

T1377	Connecticut Taxable Income	Rate of Tax
T1378	Not over \$10,000	3.0%
T1379	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1380	over \$50,000	excess over \$10,000
T1381	Over \$50,000 but not	\$2,300, plus 5.5% of the
T1382	over \$100,000	excess over \$50,000
T1383	Over \$100,000 but not	\$5,050, plus 6.0% of the
T1384	over \$200,000	excess over \$100,000
T1385	Over \$200,000 but not	\$11,050, plus 6.5% of the
T1386	over \$250,000	excess over \$200,000
T1387	Over \$250,000	\$14,300, plus 6.70% of the
T1388		excess over \$250,000

826 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
 827 subdivision, for each taxpayer whose Connecticut adjusted gross  
 828 income exceeds fifty-six thousand five hundred dollars, the amount of  
 829 the taxpayer's Connecticut taxable income to which the three-per-cent  
 830 tax rate applies shall be reduced by one thousand dollars for each five  
 831 thousand dollars, or fraction thereof, by which the taxpayer's  
 832 Connecticut adjusted gross income exceeds said amount. Any such  
 833 amount of Connecticut taxable income to which, as provided in the  
 834 preceding sentence, the three-per-cent tax rate does not apply shall be  
 835 an amount to which the five-per-cent tax rate shall apply.

836 (iii) Each taxpayer whose Connecticut adjusted gross income  
 837 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 838 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
 839 this subdivision, an amount equal to seventy-five dollars for each five

840 thousand dollars, or fraction thereof, by which the taxpayer's  
 841 Connecticut adjusted gross income exceeds two hundred thousand  
 842 dollars, up to a maximum payment of two thousand two hundred fifty  
 843 dollars.

844 (B) (i) For any person who files a return under the federal income  
 845 tax for such taxable year as a head of household, as defined in Section  
 846 2(b) of the Internal Revenue Code:

T1389	Connecticut Taxable Income	Rate of Tax
T1390	Not over \$16,000	3.0%
T1391	Over \$16,000 but not	\$480.00, plus 5.0% of the
T1392	over \$80,000	excess over \$16,000
T1393	Over \$80,000 but not	\$3,680, plus 5.5% of the
T1394	over \$160,000	excess over \$80,000
T1395	Over \$160,000 but not	\$8,080, plus 6.0% of the
T1396	over \$320,000	excess over \$160,000
T1397	Over \$320,000 but not	\$17,680, plus 6.5% of the
T1398	over \$400,000	excess over \$320,000
T1399	Over \$400,000	\$22,880, plus 6.70% of the
T1400		excess over \$400,000

847 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 848 subdivision, for each taxpayer whose Connecticut adjusted gross  
 849 income exceeds seventy-eight thousand five hundred dollars, the  
 850 amount of the taxpayer's Connecticut taxable income to which the  
 851 three-per-cent tax rate applies shall be reduced by one thousand six  
 852 hundred dollars for each four thousand dollars, or fraction thereof, by  
 853 which the taxpayer's Connecticut adjusted gross income exceeds said  
 854 amount. Any such amount of Connecticut taxable income to which, as  
 855 provided in the preceding sentence, the three-per-cent tax rate does  
 856 not apply shall be an amount to which the five-per-cent tax rate shall  
 857 apply.

858 (iii) Each taxpayer whose Connecticut adjusted gross income

859 exceeds three hundred twenty thousand dollars shall pay, in addition  
 860 to the tax computed under the provisions of subparagraphs (B)(i) and  
 861 (B)(ii) of this subdivision, an amount equal to one hundred twenty  
 862 dollars for each eight thousand dollars, or fraction thereof, by which  
 863 the taxpayer's Connecticut adjusted gross income exceeds three  
 864 hundred twenty thousand dollars, up to a maximum payment of three  
 865 thousand six hundred dollars.

866 (C) (i) For any husband and wife who file a return under the federal  
 867 income tax for such taxable year as married individuals filing jointly or  
 868 any person who files a return under the federal income tax for such  
 869 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 870 Internal Revenue Code:

T1401	Connecticut Taxable Income	Rate of Tax
T1402	Not over \$20,000	3.0%
T1403	Over \$20,000 but not	\$600.00, plus 5.0% of the
T1404	over \$100,000	excess over \$20,000
T1405	Over \$100,000 but not	\$4,600, plus 5.5% of the
T1406	over \$200,000	excess over \$100,000
T1407	Over \$200,000 but not	\$10,100, plus 6.0% of the
T1408	over \$400,000	excess over \$200,000
T1409	Over \$400,000 but not	\$22,100, plus 6.5% of the
T1410	over \$500,000	excess over \$400,000
T1411	Over \$500,000	\$28,600, plus 6.70% of the
T1412		excess over \$500,000

871 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this  
 872 subdivision, for each taxpayer whose Connecticut adjusted gross  
 873 income exceeds one hundred thousand five hundred dollars, the  
 874 amount of the taxpayer's Connecticut taxable income to which the  
 875 three-per-cent tax rate applies shall be reduced by two thousand  
 876 dollars for each five thousand dollars, or fraction thereof, by which the  
 877 taxpayer's Connecticut adjusted gross income exceeds said amount.

878 Any such amount of Connecticut taxable income to which, as provided  
 879 in the preceding sentence, the three-per-cent tax rate does not apply  
 880 shall be an amount to which the five-per-cent tax rate shall apply.

881 (iii) Each taxpayer whose Connecticut adjusted gross income  
 882 exceeds four hundred thousand dollars shall pay, in addition to the tax  
 883 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 884 this subdivision, an amount equal to one hundred fifty dollars for each  
 885 ten thousand dollars, or fraction thereof, by which the taxpayer's  
 886 Connecticut adjusted gross income exceeds four hundred thousand  
 887 dollars, up to a maximum payment of four thousand five hundred  
 888 dollars.

889 (D) (i) For any person who files a return under the federal income  
 890 tax for such taxable year as a married individual filing separately:

T1413	Connecticut Taxable Income	Rate of Tax
T1414	Not over \$10,000	3.0%
T1415	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1416	over \$50,000	excess over \$10,000
T1417	Over \$50,000 but not	\$2,300, plus 5.5% of the
T1418	over \$100,000	excess over \$50,000
T1419	Over \$100,000 but not	\$5,050, plus 6.0% of the
T1420	over \$200,000	excess over \$100,000
T1421	Over \$200,000 but not	\$11,050, plus 6.5% of the
T1422	over \$250,000	excess over \$200,000
T1423	Over \$250,000	\$14,300, plus 6.70% of the
T1424		excess over \$250,000

891 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 892 subdivision, for each taxpayer whose Connecticut adjusted gross  
 893 income exceeds fifty thousand two hundred fifty dollars, the amount  
 894 of the taxpayer's Connecticut taxable income to which the three-per-

895 cent tax rate applies shall be reduced by one thousand dollars for each  
 896 two thousand five hundred dollars, or fraction thereof, by which the  
 897 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 898 Any such amount of Connecticut taxable income to which, as provided  
 899 in the preceding sentence, the three-per-cent tax rate does not apply  
 900 shall be an amount to which the five-per-cent tax rate shall apply.

901 (iii) Each taxpayer whose Connecticut adjusted gross income  
 902 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 903 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of  
 904 this subdivision, an amount equal to seventy-five dollars for each five  
 905 thousand dollars, or fraction thereof, by which the taxpayer's  
 906 Connecticut adjusted gross income exceeds two hundred thousand  
 907 dollars, up to a maximum payment of two thousand two hundred fifty  
 908 dollars.

909 (E) For trusts or estates, the rate of tax shall be 6.70% of the  
 910 Connecticut taxable income.

911 (9) For taxable years commencing on or after January 1, 2015, in  
 912 accordance with the following schedule:

913 (A) (i) For any person who files a return under the federal income  
 914 tax for such taxable year as an unmarried individual:

T1425	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1426	<u>Not over \$10,000</u>	<u>3.0%</u>
T1427	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1428	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T1429	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1430	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T1431	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1432	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1433	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1434	<u>over \$250,000</u>	<u>excess over \$200,000</u>

T1435	<u>Over \$250,000 but not over</u>	<u>\$14,300, plus 6.9% of the</u>
T1436	<u>\$500,000</u>	<u>excess over \$250,000</u>
T1437	<u>Over \$500,000</u>	<u>\$31,550, plus 6.99% of the</u>
T1438		<u>excess over \$500,000</u>

915 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
 916 subdivision, for each taxpayer whose Connecticut adjusted gross  
 917 income exceeds fifty-six thousand five hundred dollars, the amount of  
 918 the taxpayer's Connecticut taxable income to which the three-per-cent  
 919 tax rate applies shall be reduced by one thousand dollars for each five  
 920 thousand dollars, or fraction thereof, by which the taxpayer's  
 921 Connecticut adjusted gross income exceeds said amount. Any such  
 922 amount of Connecticut taxable income to which, as provided in the  
 923 preceding sentence, the three-per-cent tax rate does not apply shall be  
 924 an amount to which the five-per-cent tax rate shall apply.

925 (iii) Each taxpayer whose Connecticut adjusted gross income  
 926 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 927 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
 928 this subdivision, an amount equal to ninety dollars for each five  
 929 thousand dollars, or fraction thereof, by which the taxpayer's  
 930 Connecticut adjusted gross income exceeds two hundred thousand  
 931 dollars, up to a maximum payment of two thousand seven hundred  
 932 dollars.

933 (iv) Each taxpayer whose Connecticut adjusted gross income  
 934 exceeds five hundred thousand dollars shall pay, in addition to the tax  
 935 computed under the provisions of subparagraphs (A)(i), (A)(ii) and  
 936 (A)(iii) of this subdivision, an amount equal to fifty dollars for each  
 937 five thousand dollars, or fraction thereof, by which the taxpayer's  
 938 Connecticut adjusted gross income exceeds five hundred thousand  
 939 dollars, up to a maximum payment of four hundred fifty dollars.

940 (B) (i) For any person who files a return under the federal income  
 941 tax for such taxable year as a head of household, as defined in Section

942 2(b) of the Internal Revenue Code:

T1439	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1440	<u>Not over \$16,000</u>	<u>3.0%</u>
T1441	<u>Over \$16,000 but not</u>	<u>\$480.00, plus 5.0% of the</u>
T1442	<u>over \$80,000</u>	<u>excess over \$16,000</u>
T1443	<u>Over \$80,000 but not</u>	<u>\$3,680, plus 5.5% of the</u>
T1444	<u>over \$160,000</u>	<u>excess over \$80,000</u>
T1445	<u>Over \$160,000 but not</u>	<u>\$8,080, plus 6.0% of the</u>
T1446	<u>over \$320,000</u>	<u>excess over \$160,000</u>
T1447	<u>Over \$320,000 but not</u>	<u>\$17,680, plus 6.5% of the</u>
T1448	<u>over \$400,000</u>	<u>excess over \$320,000</u>
T1449	<u>Over \$400,000 but not over</u>	<u>\$22,880, plus 6.9% of the excess</u>
T1450	<u>\$800,000</u>	<u>excess over \$400,000</u>
T1451	<u>Over \$800,000</u>	<u>\$50,400, plus 6.99% of the</u>
T1452		<u>excess over \$800,000</u>

943 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 944 subdivision, for each taxpayer whose Connecticut adjusted gross  
 945 income exceeds seventy-eight thousand five hundred dollars, the  
 946 amount of the taxpayer's Connecticut taxable income to which the  
 947 three-per-cent tax rate applies shall be reduced by one thousand six  
 948 hundred dollars for each four thousand dollars, or fraction thereof, by  
 949 which the taxpayer's Connecticut adjusted gross income exceeds said  
 950 amount. Any such amount of Connecticut taxable income to which, as  
 951 provided in the preceding sentence, the three-per-cent tax rate does  
 952 not apply shall be an amount to which the five-per-cent tax rate shall  
 953 apply.

954 (iii) Each taxpayer whose Connecticut adjusted gross income  
 955 exceeds three hundred twenty thousand dollars shall pay, in addition  
 956 to the tax computed under the provisions of subparagraphs (B)(i) and  
 957 (B)(ii) of this subdivision, an amount equal to one hundred forty  
 958 dollars for each eight thousand dollars, or fraction thereof, by which

959 the taxpayer's Connecticut adjusted gross income exceeds three  
 960 hundred twenty thousand dollars, up to a maximum payment of four  
 961 thousand two hundred dollars.

962 (iv) Each taxpayer whose Connecticut adjusted gross income  
 963 exceeds eight hundred thousand dollars shall pay, in addition to the  
 964 tax computed under the provisions of subparagraphs (B)(i), (B)(ii) and  
 965 (B)(iii) of this subdivision, an amount equal to eighty dollars for each  
 966 eight thousand dollars, or fraction thereof, by which the taxpayer's  
 967 Connecticut adjusted gross income exceeds eight hundred thousand  
 968 dollars, up to a maximum payment of seven hundred twenty dollars.

969 (C) (i) For any husband and wife who file a return under the federal  
 970 income tax for such taxable year as married individuals filing jointly or  
 971 any person who files a return under the federal income tax for such  
 972 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 973 Internal Revenue Code:

T1453	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1454	<u>Not over \$20,000</u>	<u>3.0%</u>
T1455	<u>Over \$20,000 but not</u>	<u>\$600.00, plus 5.0% of the</u>
T1456	<u>over \$100,000</u>	<u>excess over \$20,000</u>
T1457	<u>Over \$100,000 but not</u>	<u>\$4,600, plus 5.5% of the</u>
T1458	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1459	<u>Over \$200,000 but not</u>	<u>\$10,100, plus 6.0% of the</u>
T1460	<u>over \$400,000</u>	<u>excess over \$200,000</u>
T1461	<u>Over \$400,000 but not</u>	<u>\$22,100, plus 6.5% of the</u>
T1462	<u>over \$500,000</u>	<u>excess over \$400,000</u>
T1463	<u>Over \$500,000 but not over</u>	<u>\$28,600, plus 6.9% of the excess</u>
T1464	<u>\$1,000,000</u>	<u>over \$500,00</u>
T1465	<u>Over \$1,000,000</u>	<u>\$63,100, plus 6.99% of the excess</u>
T1466		<u>over \$1,000,000</u>

974 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this

975 subdivision, for each taxpayer whose Connecticut adjusted gross  
 976 income exceeds one hundred thousand five hundred dollars, the  
 977 amount of the taxpayer's Connecticut taxable income to which the  
 978 three-per-cent tax rate applies shall be reduced by two thousand  
 979 dollars for each five thousand dollars, or fraction thereof, by which the  
 980 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 981 Any such amount of Connecticut taxable income to which, as provided  
 982 in the preceding sentence, the three-per-cent tax rate does not apply  
 983 shall be an amount to which the five-per-cent tax rate shall apply.

984 (iii) Each taxpayer whose Connecticut adjusted gross income  
 985 exceeds four hundred thousand dollars shall pay, in addition to the tax  
 986 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 987 this subdivision, an amount equal to one hundred eighty dollars for  
 988 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
 989 Connecticut adjusted gross income exceeds four hundred thousand  
 990 dollars, up to a maximum payment of five thousand four hundred  
 991 dollars.

992 (iv) Each taxpayer whose Connecticut adjusted gross income  
 993 exceeds one million dollars shall pay, in addition to the tax computed  
 994 under the provisions of subparagraphs (C)(i), (C)(ii) and (C)(iii) of this  
 995 subdivision, an amount equal to one hundred dollars for each ten  
 996 thousand dollars, or fraction thereof, by which the taxpayer's  
 997 Connecticut adjusted gross income exceeds one million dollars, up to a  
 998 maximum payment of nine hundred dollars.

999 (D) (i) For any person who files a return under the federal income  
 1000 tax for such taxable year as a married individual filing separately:

T1467	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1468	<u>Not over \$10,000</u>	<u>3.0%</u>
T1469	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1470	<u>over \$50,000</u>	<u>excess over \$10,000</u>

T1471	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1472	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T1473	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1474	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1475	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1476	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T1477	<u>Over \$250,000 but not over</u>	<u>\$14,300, plus 6.9% of the</u>
T1478	<u>\$500,000</u>	<u>excess over \$250,000</u>
T1479	<u>Over \$500,000</u>	<u>\$31,550, plus 6.99% of the</u>
T1480		<u>excess over \$500,000</u>

1001 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 1002 subdivision, for each taxpayer whose Connecticut adjusted gross  
 1003 income exceeds fifty thousand two hundred fifty dollars, the amount  
 1004 of the taxpayer's Connecticut taxable income to which the three-per-  
 1005 cent tax rate applies shall be reduced by one thousand dollars for each  
 1006 two thousand five hundred dollars, or fraction thereof, by which the  
 1007 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 1008 Any such amount of Connecticut taxable income to which, as provided  
 1009 in the preceding sentence, the three-per-cent tax rate does not apply  
 1010 shall be an amount to which the five-per-cent tax rate shall apply.

1011 (iii) Each taxpayer whose Connecticut adjusted gross income  
 1012 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 1013 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of  
 1014 this subdivision, an amount equal to ninety dollars for each five  
 1015 thousand dollars, or fraction thereof, by which the taxpayer's  
 1016 Connecticut adjusted gross income exceeds two hundred thousand  
 1017 dollars, up to a maximum payment of two thousand seven hundred  
 1018 dollars.

1019 (iv) Each taxpayer whose Connecticut adjusted gross income  
 1020 exceeds five hundred thousand dollars shall pay, in addition to the tax  
 1021 computed under the provisions of subparagraphs (D)(i), (D)(ii) and

1022 (D)(iii) of this subdivision, an amount equal to fifty dollars for each  
1023 five thousand dollars, or fraction thereof, by which the taxpayer's  
1024 Connecticut adjusted gross income exceeds five hundred thousand  
1025 dollars, up to a maximum payment of four hundred fifty dollars.

1026 (E) For trusts or estates, the rate of tax shall be 6.99% of the  
1027 Connecticut taxable income.

1028 ~~[(9)]~~ (10) The provisions of this subsection shall apply to resident  
1029 trusts and estates and, wherever reference is made in this subsection to  
1030 residents of this state, such reference shall be construed to include  
1031 resident trusts and estates, provided any reference to a resident's  
1032 Connecticut adjusted gross income derived from sources without this  
1033 state or to a resident's Connecticut adjusted gross income shall be  
1034 construed, in the case of a resident trust or estate, to mean the resident  
1035 trust or estate's Connecticut taxable income derived from sources  
1036 without this state and the resident trust or estate's Connecticut taxable  
1037 income, respectively.

1038 Sec. 67. Subsection (a) of section 12-702 of the general statutes is  
1039 repealed and the following is substituted in lieu thereof (*Effective from*  
1040 *passage and applicable to taxable years commencing on or after January 1,*  
1041 *2015*):

1042 (a) (1) (A) Any person, other than a trust or estate, subject to the tax  
1043 under this chapter for any taxable year who files under the federal  
1044 income tax for such taxable year as a married individual filing  
1045 separately or, for taxable years commencing prior to January 1, 2000,  
1046 who files income tax for such taxable year as an unmarried individual  
1047 shall be entitled to a personal exemption of twelve thousand dollars in  
1048 determining Connecticut taxable income for purposes of this chapter.

1049 (B) In the case of any such taxpayer whose Connecticut adjusted  
1050 gross income for the taxable year exceeds twenty-four thousand  
1051 dollars, the exemption amount shall be reduced by one thousand  
1052 dollars for each one thousand dollars, or fraction thereof, by which the

1053 taxpayer's Connecticut adjusted gross income for the taxable year  
1054 exceeds said amount. In no event shall the reduction exceed one  
1055 hundred per cent of the exemption.

1056 (2) For taxable years commencing on or after January 1, 2000, any  
1057 person, other than a trust or estate, subject to the tax under this chapter  
1058 for any taxable year who files under the federal income tax for such  
1059 taxable year as an unmarried individual shall be entitled to a personal  
1060 exemption in determining Connecticut taxable income for purposes of  
1061 this chapter as follows:

1062 (A) For taxable years commencing on or after January 1, 2000, but  
1063 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In  
1064 the case of any such taxpayer whose Connecticut adjusted gross  
1065 income for the taxable year exceeds twenty-four thousand five  
1066 hundred dollars, the exemption amount shall be reduced by one  
1067 thousand dollars for each one thousand dollars, or fraction thereof, by  
1068 which the taxpayer's Connecticut adjusted gross income for the taxable  
1069 year exceeds said amount. In no event shall the reduction exceed one  
1070 hundred per cent of the exemption;

1071 (B) For taxable years commencing on or after January 1, 2001, but  
1072 prior to January 1, 2004, twelve thousand five hundred dollars. In the  
1073 case of any such taxpayer whose Connecticut adjusted gross income  
1074 for the taxable year exceeds twenty-five thousand dollars, the  
1075 exemption amount shall be reduced by one thousand dollars for each  
1076 one thousand dollars, or fraction thereof, by which the taxpayer's  
1077 Connecticut adjusted gross income for the taxable year exceeds said  
1078 amount. In no event shall the reduction exceed one hundred per cent  
1079 of the exemption;

1080 (C) For taxable years commencing on or after January 1, 2004, but  
1081 prior to January 1, 2007, twelve thousand six hundred twenty-five  
1082 dollars. In the case of any such taxpayer whose Connecticut adjusted  
1083 gross income for the taxable year exceeds twenty-five thousand two  
1084 hundred fifty dollars, the exemption amount shall be reduced by one

1085 thousand dollars for each one thousand dollars, or fraction thereof, by  
1086 which the taxpayer's Connecticut adjusted gross income for the taxable  
1087 year exceeds said amount. In no event shall the reduction exceed one  
1088 hundred per cent of the exemption;

1089 (D) For taxable years commencing on or after January 1, 2007, but  
1090 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.  
1091 In the case of any such taxpayer whose Connecticut adjusted gross  
1092 income for the taxable year exceeds twenty-five thousand five hundred  
1093 dollars, the exemption amount shall be reduced by one thousand  
1094 dollars for each one thousand dollars, or fraction thereof, by which the  
1095 taxpayer's Connecticut adjusted gross income for the taxable year  
1096 exceeds said amount. In no event shall the reduction exceed one  
1097 hundred per cent of the exemption;

1098 (E) For taxable years commencing on or after January 1, 2008, but  
1099 prior to January 1, 2012, thirteen thousand dollars. In the case of any  
1100 such taxpayer whose Connecticut adjusted gross income for the  
1101 taxable year exceeds twenty-six thousand dollars, the exemption  
1102 amount shall be reduced by one thousand dollars for each one  
1103 thousand dollars, or fraction thereof, by which the taxpayer's  
1104 Connecticut adjusted gross income for the taxable year exceeds said  
1105 amount. In no event shall the reduction exceed one hundred per cent  
1106 of the exemption;

1107 (F) For taxable years commencing on or after January 1, 2012, but  
1108 prior to January 1, 2013, thirteen thousand five hundred dollars. In the  
1109 case of any such taxpayer whose Connecticut adjusted gross income  
1110 for the taxable year exceeds twenty-seven thousand dollars, the  
1111 exemption amount shall be reduced by one thousand dollars for each  
1112 one thousand dollars, or fraction thereof, by which the taxpayer's  
1113 Connecticut adjusted gross income for the taxable year exceeds said  
1114 amount. In no event shall the reduction exceed one hundred per cent  
1115 of the exemption;

1116 (G) For taxable years commencing on or after January 1, 2013, but

1117 prior to January 1, 2014, fourteen thousand dollars. In the case of any  
1118 such taxpayer whose Connecticut adjusted gross income for the  
1119 taxable year exceeds twenty-eight thousand dollars, the exemption  
1120 amount shall be reduced by one thousand dollars for each one  
1121 thousand dollars, or fraction thereof, by which the taxpayer's  
1122 Connecticut adjusted gross income for the taxable year exceeds said  
1123 amount. In no event shall the reduction exceed one hundred per cent  
1124 of the exemption;

1125 (H) For taxable years commencing on or after January 1, 2014, but  
1126 prior to January 1, [2015] 2016, fourteen thousand five hundred dollars.  
1127 In the case of any such taxpayer whose Connecticut adjusted gross  
1128 income for the taxable year exceeds twenty-nine thousand dollars, the  
1129 exemption amount shall be reduced by one thousand dollars for each  
1130 one thousand dollars, or fraction thereof, by which the taxpayer's  
1131 Connecticut adjusted gross income for the taxable year exceeds said  
1132 amount. In no event shall the reduction exceed one hundred per cent  
1133 of the exemption;

1134 (I) For taxable years commencing on or after January 1, [2015] 2016,  
1135 fifteen thousand dollars. In the case of any such taxpayer whose  
1136 Connecticut adjusted gross income for the taxable year exceeds thirty  
1137 thousand dollars, the exemption amount shall be reduced by one  
1138 thousand dollars for each one thousand dollars, or fraction thereof, by  
1139 which the taxpayer's Connecticut adjusted gross income for the taxable  
1140 year exceeds said amount. In no event shall the reduction exceed one  
1141 hundred per cent of the exemption.

1142 Sec. 68. Subparagraphs (H) and (I) of subdivision (2) of subsection  
1143 (a) of section 12-703 of the general statutes are repealed and the  
1144 following is substituted in lieu thereof (*Effective from passage and*  
1145 *applicable to taxable years commencing on or after January 1, 2015*):

1146 (H) For taxable years commencing on or after January 1, 2014, but  
1147 prior to January 1, [2015] 2016:

T1481	Connecticut	
T1482	Adjusted Gross Income	Amount of Credit
T1483	Over \$14,500 but	
T1484	not over \$18,100	75%
T1485	Over \$18,100 but	
T1486	not over \$18,600	70%
T1487	Over \$18,600 but	
T1488	not over \$19,100	65%
T1489	Over \$19,100 but	
T1490	not over \$19,600	60%
T1491	Over \$19,600 but	
T1492	not over \$20,100	55%
T1493	Over \$20,100 but	
T1494	not over \$20,600	50%
T1495	Over \$20,600 but	
T1496	not over \$21,100	45%
T1497	Over \$21,100 but	
T1498	not over \$21,600	40%
T1499	Over \$21,600 but	
T1500	not over \$24,200	35%
T1501	Over \$24,200 but	
T1502	not over \$24,700	30%
T1503	Over \$24,700 but	
T1504	not over \$25,200	25%
T1505	Over \$25,200 but	
T1506	not over \$25,700	20%
T1507	Over \$25,700 but	
T1508	not over \$30,200	15%
T1509	Over \$30,200 but	
T1510	not over \$30,700	14%
T1511	Over \$30,700 but	
T1512	not over \$31,200	13%
T1513	Over \$31,200 but	

T1514	not over \$31,700	12%
T1515	Over \$31,700 but	
T1516	not over \$32,200	11%
T1517	Over \$32,200 but	
T1518	not over \$58,000	10%
T1519	Over \$58,000 but	
T1520	not over \$58,500	9%
T1521	Over \$58,500 but	
T1522	not over \$59,000	8%
T1523	Over \$59,000 but	
T1524	not over \$59,500	7%
T1525	Over \$59,500 but	
T1526	not over \$60,000	6%
T1527	Over \$60,000 but	
T1528	not over \$60,500	5%
T1529	Over \$60,500 but	
T1530	not over \$61,000	4%
T1531	Over \$61,000 but	
T1532	not over \$61,500	3%
T1533	Over \$61,500 but	
T1534	not over \$62,000	2%
T1535	Over \$62,000 but	
T1536	not over \$62,500	1%

1148 (I) For taxable years commencing on or after January 1, [2015] 2016:

T1537	Connecticut	
T1538	Adjusted Gross Income	Amount of Credit
T1539	Over \$15,000 but	
T1540	not over \$18,800	75%
T1541	Over \$18,800 but	
T1542	not over \$19,300	70%
T1543	Over \$19,300 but	
T1544	not over \$19,800	65%

T1545	Over \$19,800 but	
T1546	not over \$20,300	60%
T1547	Over \$20,300 but	
T1548	not over \$20,800	55%
T1549	Over \$20,800 but	
T1550	not over \$21,300	50%
T1551	Over \$21,300 but	
T1552	not over \$21,800	45%
T1553	Over \$21,800 but	
T1554	not over \$22,300	40%
T1555	Over \$22,300 but	
T1556	not over \$25,000	35%
T1557	Over \$25,000 but	
T1558	not over \$25,500	30%
T1559	Over \$25,500 but	
T1560	not over \$26,000	25%
T1561	Over \$26,000 but	
T1562	not over \$26,500	20%
T1563	Over \$26,500 but	
T1564	not over \$31,300	15%
T1565	Over \$31,300 but	
T1566	not over \$31,800	14%
T1567	Over \$31,800 but	
T1568	not over \$32,300	13%
T1569	Over \$32,300 but	
T1570	not over \$32,800	12%
T1571	Over \$32,800 but	
T1572	not over \$33,300	11%
T1573	Over \$33,300 but	
T1574	not over \$60,000	10%
T1575	Over \$60,000 but	
T1576	not over \$60,500	9%
T1577	Over \$60,500 but	
T1578	not over \$61,000	8%

T1579	Over \$61,000 but	
T1580	not over \$61,500	7%
T1581	Over \$61,500 but	
T1582	not over \$62,000	6%
T1583	Over \$62,000 but	
T1584	not over \$62,500	5%
T1585	Over \$62,500 but	
T1586	not over \$63,000	4%
T1587	Over \$63,000 but	
T1588	not over \$63,500	3%
T1589	Over \$63,500 but	
T1590	not over \$64,000	2%
T1591	Over \$64,000 but	
T1592	not over \$64,500	1%

1149       Sec. 69. Subsection (e) of section 12-704e of the general statutes is  
 1150 repealed and the following is substituted in lieu thereof (*Effective from*  
 1151 *passage and applicable to taxable years commencing on or after January 1,*  
 1152 *2015*):

1153       (e) For purposes of this section, "applicable percentage" means thirty  
 1154 per cent, except (1) for the taxable year commencing on January 1,  
 1155 2013, "applicable percentage" means twenty-five per cent, and (2) for  
 1156 [the taxable year] taxable years commencing on or after January 1,  
 1157 2014, but prior to January 1, 2017, "applicable percentage" means  
 1158 twenty-seven and one-half per cent.

1159       Sec. 70. Subsections (a) to (c), inclusive, of section 12-704c of the  
 1160 general statutes are repealed and the following is substituted in lieu  
 1161 thereof (*Effective July 1, 2015, and applicable to income years commencing*  
 1162 *on or after January 1, 2015*):

1163       (a) Any resident of this state, as defined in subdivision (1) of  
 1164 subsection (a) of section 12-701, subject to the tax under this chapter for

1165 any taxable year shall be entitled to a credit in determining the amount  
1166 of tax liability under this chapter, for all or a portion, as permitted by  
1167 this section, of the amount of property tax, as defined in this section,  
1168 first becoming due and actually paid during such taxable year by such  
1169 person on such person's primary residence or motor vehicle in  
1170 accordance with the provisions of this section, provided in the case of a  
1171 person who files a return under the federal income tax for such taxable  
1172 year as an unmarried individual, a married individual filing separately  
1173 or a head of household, one motor vehicle shall be eligible for such  
1174 credit and in the case of a husband and wife who file a return under  
1175 federal income tax for such taxable year as married individuals filing  
1176 jointly, no more than two motor vehicles shall be eligible for a credit  
1177 under the provisions of this section.

1178 (b) The credit allowed under this section shall not exceed two  
1179 hundred fifteen dollars for the taxable year commencing on or after  
1180 January 1, 1997, and prior to January 1, 1998; for taxable years  
1181 commencing on or after January 1, 1998, but prior to January 1, 1999,  
1182 three hundred fifty dollars; for taxable years commencing on or after  
1183 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five  
1184 dollars; for taxable years commencing on or after January 1, 2000, but  
1185 prior to January 1, 2003, five hundred dollars; for taxable years  
1186 commencing on or after January 1, 2003, three hundred fifty dollars;  
1187 for taxable years commencing on or after January 1, 2005, but prior to  
1188 January 1, 2006, three hundred fifty dollars; for taxable years  
1189 commencing on or after January 1, 2006, but prior to January 1, 2011,  
1190 five hundred dollars; [and] for taxable years commencing on or after  
1191 January 1, 2011, but prior to January 1, 2016, three hundred dollars;  
1192 and for taxable years commencing on or after January 1, 2016, two  
1193 hundred dollars. In the case of any husband and wife who file a return  
1194 under the federal income tax for such taxable year as married  
1195 individuals filing a joint return, the credit allowed, in the aggregate,  
1196 shall not exceed such amounts for each such taxable year.

1197 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in

1198 the case of any such taxpayer who files under the federal income tax  
1199 for such taxable year as an unmarried individual whose Connecticut  
1200 adjusted gross income exceeds fifty-two thousand five hundred  
1201 dollars, the amount of the credit that exceeds one hundred dollars shall  
1202 be reduced by ten per cent for each ten thousand dollars, or fraction  
1203 thereof, by which the taxpayer's Connecticut adjusted gross income  
1204 exceeds said amount.

1205 (B) For taxable years commencing on or after January 1, 2000, but  
1206 prior to January 1, 2001, in the case of any such taxpayer who files  
1207 under the federal income tax for such taxable year as an unmarried  
1208 individual whose Connecticut adjusted gross income exceeds fifty-  
1209 three thousand five hundred dollars, the amount of the credit that  
1210 exceeds one hundred dollars shall be reduced by ten per cent for each  
1211 ten thousand dollars, or fraction thereof, by which the taxpayer's  
1212 Connecticut adjusted gross income exceeds said amount.

1213 (C) For taxable years commencing on or after January 1, 2001, but  
1214 prior to January 1, 2004, in the case of any such taxpayer who files  
1215 under the federal income tax for such taxable year as an unmarried  
1216 individual whose Connecticut adjusted gross income exceeds fifty-four  
1217 thousand five hundred dollars, the amount of the credit shall be  
1218 reduced by ten per cent for each ten thousand dollars, or fraction  
1219 thereof, by which the taxpayer's Connecticut adjusted gross income  
1220 exceeds said amount.

1221 (D) For taxable years commencing on or after January 1, 2004, but  
1222 prior to January 1, 2007, in the case of any such taxpayer who files  
1223 under the federal income tax for such taxable year as an unmarried  
1224 individual whose Connecticut adjusted gross income exceeds fifty-five  
1225 thousand dollars, the amount of the credit shall be reduced by ten per  
1226 cent for each ten thousand dollars, or fraction thereof, by which the  
1227 taxpayer's Connecticut adjusted gross income exceeds said amount.

1228 (E) For taxable years commencing on or after January 1, 2007, but  
1229 prior to January 1, 2008, in the case of any such taxpayer who files

1230 under the federal income tax for such taxable year as an unmarried  
1231 individual whose Connecticut adjusted gross income exceeds fifty-five  
1232 thousand five hundred dollars, the amount of the credit shall be  
1233 reduced by ten per cent for each ten thousand dollars, or fraction  
1234 thereof, by which the taxpayer's Connecticut adjusted gross income  
1235 exceeds said amount.

1236 (F) For taxable years commencing on or after January 1, 2008, but  
1237 prior to January 1, 2011, in the case of any such taxpayer who files  
1238 under the federal income tax for such taxable year as an unmarried  
1239 individual whose Connecticut adjusted gross income exceeds fifty-six  
1240 thousand five hundred dollars, the amount of the credit shall be  
1241 reduced by ten per cent for each ten thousand dollars, or fraction  
1242 thereof, by which the taxpayer's Connecticut adjusted gross income  
1243 exceeds said amount.

1244 (G) For taxable years commencing on or after January 1, 2011, but  
1245 prior to January 1, 2013, in the case of any such taxpayer who files  
1246 under the federal income tax for such taxable year as an unmarried  
1247 individual whose Connecticut adjusted gross income exceeds fifty-six  
1248 thousand five hundred dollars, the amount of the credit shall be  
1249 reduced by fifteen per cent for each ten thousand dollars, or fraction  
1250 thereof, by which the taxpayer's Connecticut adjusted gross income  
1251 exceeds said amount.

1252 (H) For taxable years commencing on or after January 1, 2013, but  
1253 prior to January 1, 2014, in the case of any such taxpayer who files  
1254 under the federal income tax for such taxable year as an unmarried  
1255 individual whose Connecticut adjusted gross income exceeds sixty  
1256 thousand five hundred dollars, the amount of the credit shall be  
1257 reduced by fifteen per cent for each ten thousand dollars, or fraction  
1258 thereof, by which the taxpayer's Connecticut adjusted gross income  
1259 exceeds said amount.

1260 (I) For taxable years commencing on or after January 1, 2014, but  
1261 prior to January 1, [2015] 2016, in the case of any such taxpayer who

1262 files under the federal income tax for such taxable year as an  
1263 unmarried individual whose Connecticut adjusted gross income  
1264 exceeds [sixty-two thousand five hundred] forty-seven thousand five  
1265 hundred dollars, the amount of the credit shall be reduced by fifteen  
1266 per cent for each ten thousand dollars, or fraction thereof, by which the  
1267 taxpayer's Connecticut adjusted gross income exceeds said amount.

1268 (J) For taxable years commencing on or after January 1, [2015] 2016,  
1269 in the case of any such taxpayer who files under the federal income tax  
1270 for such taxable year as an unmarried individual whose Connecticut  
1271 adjusted gross income exceeds [sixty-four thousand five hundred]  
1272 forty-nine thousand five hundred dollars, the amount of the credit  
1273 shall be reduced by fifteen per cent for each ten thousand dollars, or  
1274 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
1275 income exceeds said amount.

1276 (2) In the case of any such taxpayer who files under the federal  
1277 income tax for such taxable year as a married individual filing  
1278 separately whose Connecticut adjusted gross income exceeds [fifty  
1279 thousand two hundred fifty] thirty-five thousand two hundred fifty  
1280 dollars, the amount of the credit shall be reduced by fifteen per cent for  
1281 each five thousand dollars, or fraction thereof, by which the taxpayer's  
1282 Connecticut adjusted gross income exceeds said amount.

1283 (3) In the case of a taxpayer who files under the federal income tax  
1284 for such taxable year as a head of household whose Connecticut  
1285 adjusted gross income exceeds [seventy-eight thousand five hundred]  
1286 fifty-four thousand five hundred dollars, the amount of the credit shall  
1287 be reduced by fifteen per cent for each ten thousand dollars or fraction  
1288 thereof, by which the taxpayer's Connecticut adjusted gross income  
1289 exceeds said amount.

1290 (4) In the case of a taxpayer who files under federal income tax for  
1291 such taxable year as married individuals filing jointly whose  
1292 Connecticut adjusted gross income exceeds [one hundred thousand  
1293 five hundred] seventy thousand five hundred dollars, the amount of

1294 the credit shall be reduced by fifteen per cent for each ten thousand  
1295 dollars, or fraction thereof, by which the taxpayer's Connecticut  
1296 adjusted gross income exceeds said amount.

1297 Sec. 71. Section 12-407e of the general statutes is repealed and the  
1298 following is substituted in lieu thereof (*Effective July 1, 2015*):

1299 (a) (1) From the third Sunday in August until the Saturday next  
1300 succeeding, inclusive, during the period beginning July 1, 2004, and  
1301 ending June 30, 2015, the provisions of this chapter shall not apply to  
1302 sales of any article of clothing or footwear intended to be worn on or  
1303 about the human body the cost of which article to the purchaser is less  
1304 than three hundred dollars.

1305 (2) On and after July 1, 2015, from the third Sunday in August until  
1306 the Saturday next succeeding, inclusive, the provisions of this chapter  
1307 shall not apply to sales of any article of clothing or footwear intended  
1308 to be worn on or about the human body, the cost of which article to the  
1309 purchaser is less than one hundred dollars.

1310 (b) For the purposes of this section, clothing or footwear shall not  
1311 include (1) any special clothing or footwear primarily designed for  
1312 athletic activity or protective use and which is not normally worn  
1313 except when used for the athletic activity or protective use for which it  
1314 was designed, and (2) jewelry, handbags, luggage, umbrellas, wallets,  
1315 watches and similar items carried on or about the human body but not  
1316 worn on the body in the manner characteristic of clothing intended for  
1317 exemption under this section.

1318 Sec. 72. Subparagraph (H) of subdivision (1) of section 12-408 of the  
1319 general statutes is repealed and the following is substituted in lieu  
1320 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*  
1321 *said date*):

1322 (H) With respect to the sale of (i) a motor vehicle for a sales price  
1323 exceeding fifty thousand dollars, at a rate of seven and three-fourths  
1324 per cent on the entire sales price, (ii) jewelry, whether real or imitation,

1325 for a sales price exceeding five thousand dollars, at a rate of seven and  
1326 three-fourths per cent on the entire sales price, and (iii) an article of  
1327 clothing or footwear intended to be worn on or about the human body,  
1328 a handbag, luggage, umbrella, wallet or watch for a sales price  
1329 exceeding one thousand dollars, at a rate of seven and three-fourths  
1330 per cent on the entire sales price. For purposes of this subparagraph,  
1331 "motor vehicle" has the meaning provided in section 14-1, but does not  
1332 include a motor vehicle subject to the provisions of subparagraph (C)  
1333 of this subdivision, a motor vehicle having a gross vehicle weight  
1334 rating over twelve thousand five hundred pounds, or a motor vehicle  
1335 having a gross vehicle weight rating of twelve thousand five hundred  
1336 pounds or less that is not used for private passenger purposes, but is  
1337 designed or used to transport merchandise, freight or persons in  
1338 connection with any business enterprise and issued a commercial  
1339 registration or more specific type of registration by the Department of  
1340 Motor Vehicles;

1341 Sec. 73. Subparagraph (H) of subdivision (1) of section 12-411 of the  
1342 general statutes is repealed and the following is substituted in lieu  
1343 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*  
1344 *said date*):

1345 (H) With respect to the sale of (i) a motor vehicle for a sales price  
1346 exceeding fifty thousand dollars, at a rate of seven and three-fourths  
1347 per cent on the entire sales price, (ii) jewelry, whether real or imitation,  
1348 for a sales price exceeding five thousand dollars, at a rate of seven and  
1349 three-fourths per cent on the entire sales price, and (iii) an article of  
1350 clothing or footwear intended to be worn on or about the human body,  
1351 a handbag, luggage, umbrella, wallet or watch for a sales price  
1352 exceeding one thousand dollars, at a rate of seven and three-fourths  
1353 per cent on the entire sales price. For purposes of this subparagraph,  
1354 "motor vehicle" has the meaning provided in section 14-1, but does not  
1355 include a motor vehicle subject to the provisions of subparagraph (C)  
1356 of this subdivision, a motor vehicle having a gross vehicle weight  
1357 rating over twelve thousand five hundred pounds, or a motor vehicle

1358 having a gross vehicle weight rating of twelve thousand five hundred  
1359 pounds or less that is not used for private passenger purposes, but is  
1360 designed or used to transport merchandise, freight or persons in  
1361 connection with any business enterprise and issued a commercial  
1362 registration or more specific type of registration by the Department of  
1363 Motor Vehicles; and

1364 Sec. 74. Subdivision (1) of section 12-408 of the general statutes, as  
1365 amended by section 72 of this act, is repealed and the following is  
1366 substituted in lieu thereof (*Effective from passage and applicable to sales*  
1367 *occurring on or after October 1, 2015, and to sales of services that are billed to*  
1368 *customers for a period that includes said October 1, 2015, date):*

1369 (1) (A) For the privilege of making any sales, as defined in  
1370 subdivision (2) of subsection (a) of section 12-407, at retail, in this state  
1371 for a consideration, a tax is hereby imposed on all retailers at the rate  
1372 of six and thirty-five-hundredths per cent of the gross receipts of any  
1373 retailer from the sale of all tangible personal property sold at retail or  
1374 from the rendering of any services constituting a sale in accordance  
1375 with subdivision (2) of subsection (a) of section 12-407, except, in lieu  
1376 of said rate of six and thirty-five-hundredths per cent, the rates  
1377 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

1378 (B) At a rate of fifteen per cent with respect to each transfer of  
1379 occupancy, from the total amount of rent received for such occupancy  
1380 of any room or rooms in a hotel or lodging house for the first period  
1381 not exceeding thirty consecutive calendar days;

1382 (C) With respect to the sale of a motor vehicle to any individual who  
1383 is a member of the armed forces of the United States and is on full-time  
1384 active duty in Connecticut and who is considered, under 50 App USC  
1385 574, a resident of another state, or to any such individual and the  
1386 spouse thereof, at a rate of four and one-half per cent of the gross  
1387 receipts of any retailer from such sales, provided such retailer requires  
1388 and maintains a declaration by such individual, prescribed as to form  
1389 by the commissioner and bearing notice to the effect that false

1390 statements made in such declaration are punishable, or other evidence,  
1391 satisfactory to the commissioner, concerning the purchaser's state of  
1392 residence under 50 App USC 574;

1393 (D) (i) With respect to the sales of computer and data processing  
1394 services occurring on or after July 1, 1997, and prior to July 1, 1998, at  
1395 the rate of five per cent, on or after July 1, 1998, and prior to July 1,  
1396 1999, at the rate of four per cent, on or after July 1, 1999, and prior to  
1397 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and  
1398 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,  
1399 and prior to October 1, 2015, at the rate of one per cent, [and] on or  
1400 after October 1, 2015, and prior to July 1, 2016, at the rate of two per  
1401 cent, on or after July 1, 2016, at the rate of three per cent, (ii) with  
1402 respect to sales of Internet access services, on and after July 1, 2001,  
1403 such services shall be exempt from such tax, and (iii) with respect to  
1404 the sales of computer and data processing services occurring on or  
1405 after October 1, 2015, such services performed by an entity for an  
1406 affiliate of such entity shall be exempt from such tax, where "affiliate"  
1407 means a person who directly or indirectly owns or controls, is owned  
1408 or controlled by, or is under common ownership or control with,  
1409 another person, and "owns", "is owned" and "ownership" mean  
1410 ownership of an equity interest, or the equivalent thereof, of fifty per  
1411 cent or more;

1412 (E) (i) With respect to the sales of labor that is otherwise taxable  
1413 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of  
1414 section 12-407 on existing vessels and repair or maintenance services  
1415 on vessels occurring on and after July 1, 1999, such services shall be  
1416 exempt from such tax;

1417 (ii) With respect to the sale of a vessel, such sale shall be exempt  
1418 from such tax provided such vessel is docked in this state for sixty or  
1419 fewer days in a calendar year;

1420 (F) With respect to patient care services for which payment is  
1421 received by the hospital on or after July 1, 1999, and prior to July 1,

1422 2001, at the rate of five and three-fourths per cent and on and after July  
1423 1, 2001, such services shall be exempt from such tax;

1424 (G) With respect to the rental or leasing of a passenger motor  
1425 vehicle for a period of thirty consecutive calendar days or less, at a rate  
1426 of nine and thirty-five-hundredths per cent;

1427 (H) With respect to the sale of (i) a motor vehicle for a sales price  
1428 exceeding fifty thousand dollars, at a rate of seven and three-fourths  
1429 per cent on the entire sales price, (ii) jewelry, whether real or imitation,  
1430 for a sales price exceeding five thousand dollars, at a rate of seven and  
1431 three-fourths per cent on the entire sales price, and (iii) an article of  
1432 clothing or footwear intended to be worn on or about the human body,  
1433 a handbag, luggage, umbrella, wallet or watch for a sales price  
1434 exceeding one thousand dollars, at a rate of seven and three-fourths  
1435 per cent on the entire sales price. For purposes of this subparagraph,  
1436 "motor vehicle" has the meaning provided in section 14-1, but does not  
1437 include a motor vehicle subject to the provisions of subparagraph (C)  
1438 of this subdivision, a motor vehicle having a gross vehicle weight  
1439 rating over twelve thousand five hundred pounds, or a motor vehicle  
1440 having a gross vehicle weight rating of twelve thousand five hundred  
1441 pounds or less that is not used for private passenger purposes, but is  
1442 designed or used to transport merchandise, freight or persons in  
1443 connection with any business enterprise and issued a commercial  
1444 registration or more specific type of registration by the Department of  
1445 Motor Vehicles;

1446 (I) The rate of tax imposed by this chapter shall be applicable to all  
1447 retail sales upon the effective date of such rate, except that a new rate  
1448 which represents an increase in the rate applicable to the sale shall not  
1449 apply to any sales transaction wherein a binding sales contract without  
1450 an escalator clause has been entered into prior to the effective date of  
1451 the new rate and delivery is made within ninety days after the effective  
1452 date of the new rate. For the purposes of payment of the tax imposed  
1453 under this section, any retailer of services taxable under subparagraph  
1454 (I) of subdivision (2) of subsection (a) of section 12-407, who computes

1455 taxable income, for purposes of taxation under the Internal Revenue  
1456 Code of 1986, or any subsequent corresponding internal revenue code  
1457 of the United States, as from time to time amended, on an accounting  
1458 basis which recognizes only cash or other valuable consideration  
1459 actually received as income and who is liable for such tax only due to  
1460 the rendering of such services may make payments related to such tax  
1461 for the period during which such income is received, without penalty  
1462 or interest, without regard to when such service is rendered; [and]

1463 (J) For calendar quarters ending on or after September 30, 2011,  
1464 except for calendar quarters ending on or after July 1, 2016, but prior to  
1465 July 1, 2017, the commissioner shall deposit into the regional planning  
1466 incentive account, established pursuant to section 4-66k, six and seven-  
1467 tenths per cent of the amounts received by the state from the tax  
1468 imposed under subparagraph (B) of this subdivision and ten and  
1469 seven-tenths per cent of the amounts received by the state from the tax  
1470 imposed under subparagraph (G) of this subdivision; [.]

1471 (K) (i) Notwithstanding the provisions of this section, for calendar  
1472 quarters ending on or after December 31, 2015, but prior to July 1, 2016,  
1473 the commissioner shall deposit into the municipal revenue sharing  
1474 account established pursuant to section 4-66l four and seven-tenths per  
1475 cent of the amounts received by the state from the tax imposed under  
1476 subparagraph (A) of this subdivision;

1477 (ii) For calendar quarters ending on or after July 1, 2016, but prior to  
1478 July 1, 2017, the commissioner shall deposit into the municipal revenue  
1479 sharing account established pursuant to section 4-66l six and three-  
1480 tenths per cent of the amounts received by the state from the tax  
1481 imposed under subparagraph (A) of this subdivision;

1482 (iii) For calendar quarters ending on or after July 1, 2017, the  
1483 commissioner shall deposit into the municipal revenue sharing  
1484 account established pursuant to section 4-66l seven and nine-tenths per  
1485 cent of the amounts received by the state from the tax imposed under  
1486 subparagraph (A) of this subdivision; and

1487 (L) (i) Notwithstanding the provisions of this section, for calendar  
1488 quarters ending on or after December 31, 2015, but prior to July 1, 2016,  
1489 the commissioner shall deposit into the Special Transportation Fund  
1490 established under section 13b-68 four and seven-tenths per cent of the  
1491 amounts received by the state from the tax imposed under  
1492 subparagraph (A) of this subdivision;

1493 (ii) For calendar quarters ending on or after July 1, 2016, but prior to  
1494 July 1, 2017, the commissioner shall deposit into the Special  
1495 Transportation Fund established under section 13b-68 six and three-  
1496 tenths per cent of the amounts received by the state from the tax  
1497 imposed under subparagraph (A) of this subdivision; and

1498 (iii) For calendar quarters ending on or after July 1, 2017, the  
1499 commissioner shall deposit into the Special Transportation Fund  
1500 established under section 13b-68 seven and nine-tenths per cent of the  
1501 amounts received by the state from the tax imposed under  
1502 subparagraph (A) of this subdivision.

1503 Sec. 75. Subdivision (37) of subsection (a) of section 12-407 of the  
1504 general statutes is repealed and the following is substituted in lieu  
1505 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*  
1506 *said date, and to sales of services that are billed to customers for a period that*  
1507 *includes said July 1, 2015, date):*

1508 (37) "Services" for purposes of subdivision (2) of this subsection,  
1509 means:

1510 (A) Computer and data processing services, including, but not  
1511 limited to, time, programming, code writing, modification of existing  
1512 programs, feasibility studies and installation and implementation of  
1513 software programs and systems even where such services are rendered  
1514 in connection with the development, creation or production of canned  
1515 or custom software or the license of custom software; [, and exclusive  
1516 of services rendered in connection with the creation, development  
1517 hosting or maintenance of all or part of a web site which is part of the

1518 graphical, hypertext portion of the Internet, commonly referred to as  
1519 the World Wide Web;]

1520 (B) Credit information and reporting services;

1521 (C) Services by employment agencies and agencies providing  
1522 personnel services;

1523 (D) Private investigation, protection, patrol work, watchman and  
1524 armored car services, exclusive of (i) services of off-duty police officers  
1525 and off-duty firefighters, and (ii) coin and currency services provided  
1526 to a financial services company by or through another financial  
1527 services company. For purposes of this subparagraph, "financial  
1528 services company" has the same meaning as provided under  
1529 subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a)  
1530 of section 12-218b, as amended by this act;

1531 (E) Painting and lettering services;

1532 (F) Photographic studio services;

1533 (G) Telephone answering services;

1534 (H) Stenographic services;

1535 (I) Services to industrial, commercial or income-producing real  
1536 property, including, but not limited to, such services as management,  
1537 electrical, plumbing, painting and carpentry, provided  
1538 income-producing property shall not include property used  
1539 exclusively for residential purposes in which the owner resides and  
1540 which contains no more than three dwelling units, or a housing facility  
1541 for low and moderate income families and persons owned or operated  
1542 by a nonprofit housing organization, as defined in subdivision (29) of  
1543 section 12-412;

1544 (J) Business analysis, management, management consulting and  
1545 public relations services, excluding (i) any environmental consulting

1546 services, (ii) any training services provided by an institution of higher  
1547 education licensed or accredited by the Board of Regents for Higher  
1548 Education or Office of Higher Education pursuant to sections 10a-35a  
1549 and 10a-34, respectively, and (iii) on and after January 1, 1994, any  
1550 business analysis, management, management consulting and public  
1551 relations services when such services are rendered in connection with  
1552 an aircraft leased or owned by a certificated air carrier or in connection  
1553 with an aircraft which has a maximum certificated take-off weight of  
1554 six thousand pounds or more;

1555 (K) Services providing "piped-in" music to business or professional  
1556 establishments;

1557 (L) Flight instruction and chartering services by a certificated air  
1558 carrier on an aircraft, the use of which for such purposes, but for the  
1559 provisions of subdivision (4) of section 12-410 and subdivision (12) of  
1560 section 12-411, would be deemed a retail sale and a taxable storage or  
1561 use, respectively, of such aircraft by such carrier;

1562 (M) Motor vehicle repair services, including any type of repair,  
1563 painting or replacement related to the body or any of the operating  
1564 parts of a motor vehicle;

1565 (N) Motor vehicle parking, including the provision of space, other  
1566 than metered space, in a lot having thirty or more spaces, excluding [(i)  
1567 space in a seasonal parking lot provided by a person who is exempt  
1568 from taxation under this chapter pursuant to subdivision (1), (5) or (8)  
1569 of section 12-412, (ii) space in a parking lot owned or leased under the  
1570 terms of a lease of not less than ten years' duration and operated by an  
1571 employer for the exclusive use of its employees, and (iii)] space in  
1572 municipally-operated railroad parking facilities in municipalities  
1573 located within an area of the state designated as a severe  
1574 nonattainment area for ozone under the federal Clean Air Act or space  
1575 in a railroad parking facility in a municipality located within an area of  
1576 the state designated as a severe nonattainment area for ozone under  
1577 the federal Clean Air Act owned or operated by the state on or after

- 1578 April 1, 2000;
- 1579 (O) Radio or television repair services;
- 1580 (P) Furniture reupholstering and repair services;
- 1581 (Q) Repair services to any electrical or electronic device, including,  
1582 but not limited to, equipment used for purposes of refrigeration or  
1583 air-conditioning;
- 1584 (R) Lobbying or consulting services for purposes of representing the  
1585 interests of a client in relation to the functions of any governmental  
1586 entity or instrumentality;
- 1587 (S) Services of the agent of any person in relation to the sale of any  
1588 item of tangible personal property for such person, exclusive of the  
1589 services of a consignee selling works of art, as defined in subsection (b)  
1590 of section 12-376c, or articles of clothing or footwear intended to be  
1591 worn on or about the human body other than (i) any special clothing  
1592 or footwear primarily designed for athletic activity or protective use  
1593 and which is not normally worn except when used for the athletic  
1594 activity or protective use for which it was designed, and (ii) jewelry,  
1595 handbags, luggage, umbrellas, wallets, watches and similar items  
1596 carried on or about the human body but not worn on the body, under  
1597 consignment, exclusive of services provided by an auctioneer;
- 1598 (T) Locksmith services;
- 1599 (U) Advertising or public relations services, including layout, art  
1600 direction, graphic design, mechanical preparation or production  
1601 supervision, not related to the development of media advertising or  
1602 cooperative direct mail advertising;
- 1603 (V) Landscaping and horticulture services;
- 1604 (W) Window cleaning services;
- 1605 (X) Maintenance services;

- 1606 (Y) Janitorial services;
- 1607 (Z) Exterminating services;
- 1608 (AA) Swimming pool cleaning and maintenance services;
- 1609 (BB) Miscellaneous personal services included in industry group 729  
1610 in the Standard Industrial Classification Manual, United States Office  
1611 of Management and Budget, 1987 edition, or U.S. industry 532220,  
1612 812191, 812199 or 812990 in the North American Industrial  
1613 Classification System United States Manual, United States Office of  
1614 Management and Budget, 1997 edition, exclusive of (i) services  
1615 rendered by massage therapists licensed pursuant to chapter 384a, and  
1616 (ii) services rendered by an electrologist licensed pursuant to chapter  
1617 388;
- 1618 (CC) Any repair or maintenance service to any item of tangible  
1619 personal property including any contract of warranty or service related  
1620 to any such item;
- 1621 (DD) Business analysis, management or managing consulting  
1622 services rendered by a general partner, or an affiliate thereof, to a  
1623 limited partnership, provided (i) the general partner, or an affiliate  
1624 thereof, is compensated for the rendition of such services other than  
1625 through a distributive share of partnership profits or an annual  
1626 percentage of partnership capital or assets established in the limited  
1627 partnership's offering statement, and (ii) the general partner, or an  
1628 affiliate thereof, offers such services to others, including any other  
1629 partnership. As used in this subparagraph "an affiliate of a general  
1630 partner" means an entity which is directly or indirectly owned fifty per  
1631 cent or more in common with a general partner;
- 1632 (EE) Notwithstanding the provisions of section 12-412, as amended  
1633 by this act, except subdivision (87) of said section 12-412, patient care  
1634 services, as defined in subdivision (29) of this subsection by a hospital,  
1635 except that "sale" and "selling" does not include such patient care  
1636 services for which payment is received by the hospital during the

1637 period commencing July 1, 2001, and ending June 30, 2003;

1638 (FF) Health and athletic club services, exclusive of (i) any such  
1639 services provided without any additional charge which are included in  
1640 any dues or initiation fees paid to any such club, which dues or fees  
1641 are subject to tax under section 12-543, and (ii) any such services  
1642 provided by a municipality or an organization that is described in  
1643 Section 501(c) of the Internal Revenue Code of 1986, or any subsequent  
1644 corresponding internal revenue code of the United States, as from time  
1645 to time amended;

1646 (GG) Motor vehicle storage services, including storage of motor  
1647 homes, campers and camp trailers, other than the furnishing of space  
1648 as described in subparagraph (P) of subdivision (2) of this subsection;

1649 (HH) Packing and crating services, other than those provided in  
1650 connection with the sale of tangible personal property by the retailer of  
1651 such property;

1652 (II) Motor vehicle towing and road services, other than motor  
1653 vehicle repair services;

1654 (JJ) Intrastate transportation services provided by livery services,  
1655 including limousines, community cars or vans, with a driver. Intrastate  
1656 transportation services shall not include transportation by taxicab,  
1657 motor bus, ambulance or ambulette, scheduled public transportation,  
1658 nonemergency medical transportation provided under the Medicaid  
1659 program, paratransit services provided by agreement or arrangement  
1660 with the state or any political subdivision of the state, dial-a-ride  
1661 services or services provided in connection with funerals;

1662 (KK) Pet grooming and pet boarding services, except if such services  
1663 are provided as an integral part of professional veterinary services,  
1664 and pet obedience services;

1665 (LL) Services in connection with a cosmetic medical procedure. For  
1666 purposes of this subparagraph, "cosmetic medical procedure" means

1667 any medical procedure performed on an individual that is directed at  
1668 improving the individual's appearance and that does not meaningfully  
1669 promote the proper function of the body or prevent or treat illness or  
1670 disease. "Cosmetic medical procedure" includes, but is not limited, to  
1671 cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft  
1672 tissue fillers, dermabrasion and chemical peel, laser hair removal, laser  
1673 skin resurfacing, laser treatment of leg veins [ ] and sclerotherapy.  
1674 "Cosmetic medical procedure" does not include reconstructive surgery.  
1675 "Reconstructive surgery" includes any surgery performed on abnormal  
1676 structures caused by or related to congenital defects, developmental  
1677 abnormalities, trauma, infection, tumors or disease, including  
1678 procedures to improve function or give a more normal appearance;

1679 (MM) Manicure services, pedicure services and all other nail  
1680 services, regardless of where performed, including airbrushing, fills,  
1681 full sets, nail sculpting, paraffin treatments and polishes;

1682 (NN) Spa services, regardless of where performed, including body  
1683 waxing and wraps, peels, scrubs and facials; and

1684 (OO) Car wash services, excluding coin-operated car washes.

1685 Sec. 76. Subparagraph (E) of subdivision (1) of section 12-411 of the  
1686 general statutes is repealed and the following is substituted in lieu  
1687 thereof (*Effective October 1, 2015, and applicable to sales occurring on or*  
1688 *after said date, and to sales of services that are billed to customers for a period*  
1689 *that includes said date*):

1690 (E) (i) With respect to the acceptance or receipt in this state of  
1691 computer and data processing services purchased from any retailer for  
1692 consumption or use in this state occurring on or after July 1, 1997, and  
1693 prior to July 1, 1998, at the rate of five per cent of such services, on or  
1694 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of  
1695 such services, on or after July 1, 1999, and prior to July 1, 2000, at the  
1696 rate of three per cent of such services, on or after July 1, 2000, and prior  
1697 to July 1, 2001, at the rate of two per cent of such services, on and after

1698 July 1, 2001, and prior to October 1, 2015, at the rate of one per cent of  
1699 such services, [and] on or after October 1, 2015, and prior to July 1,  
1700 2016, at the rate of two per cent, on or after July 1, 2016, at the rate of  
1701 three per cent, (ii) with respect to the acceptance or receipt in this state  
1702 of Internet access services, on or after July 1, 2001, and prior to October  
1703 1, 2015, such services shall be exempt from tax, and (iii) with respect to  
1704 the acceptance or receipt in this state of computer and data processing  
1705 services purchased on or after October 1, 2015, such services  
1706 performed by an entity for an affiliate of such entity shall be exempt  
1707 from such tax, where "affiliate" means a person who directly or  
1708 indirectly owns or controls, is owned or controlled by, or is under  
1709 common ownership or control with, another person, and "owns", "is  
1710 owned" and "ownership" mean ownership of an equity interest, or the  
1711 equivalent thereof, of fifty per cent or more;

1712 Sec. 77. Subdivision (5) of section 12-412 of the general statutes is  
1713 repealed and the following is substituted in lieu thereof (*Effective July*  
1714 *1, 2015*):

1715 (5) (A) Sales of tangible personal property or services to and by  
1716 nonprofit charitable hospitals in this state, nonprofit nursing homes,  
1717 nonprofit rest homes and nonprofit residential care homes licensed by  
1718 the state pursuant to chapter 368v for the exclusive purposes of such  
1719 institutions except any such service transaction as described in  
1720 subparagraph (N) or (EE) of subdivision (37) of subsection (a) of  
1721 section 12-407, as amended by this act.

1722 (B) Sales of tangible personal property by any organization that is  
1723 exempt from federal income tax under Section 501(a) of the Internal  
1724 Revenue Code of 1986, or any subsequent corresponding internal  
1725 revenue code of the United States, as from time to time amended, and  
1726 that the United States Treasury Department has expressly determined,  
1727 by letter, to be an organization that is described in Section 501(c)(3) of  
1728 said internal revenue code, which sales are made on the premises of a  
1729 hospital.

1730 (C) For the fiscal years ending June 30, 2015, to June 30, 2017,  
1731 inclusive, the sales of tangible personal property or services to and by  
1732 an acute care hospital, operating as a sole community hospital in this  
1733 state for the exclusive purposes of such sole community hospital. For  
1734 purposes of this subparagraph, "sole community hospital" has the  
1735 same meaning as "sole community hospital", as described in 42 CFR  
1736 412.92, as amended from time to time.

1737 Sec. 78. Section 30-22 of the general statutes is repealed and the  
1738 following is substituted in lieu thereof (*Effective July 1, 2015*):

1739 (a) A restaurant permit shall allow the retail sale of alcoholic liquor  
1740 to be consumed on the premises of a restaurant. A restaurant patron  
1741 shall be allowed to remove one unsealed bottle of wine for off-  
1742 premises consumption provided the patron has purchased such bottle  
1743 of wine at such restaurant and has purchased a full course meal at  
1744 such restaurant and consumed a portion of the bottle of wine with  
1745 such meal on such restaurant premises. For the purposes of this  
1746 section, "full course meal" means a diversified selection of food which  
1747 ordinarily cannot be consumed without the use of tableware and  
1748 which cannot be conveniently consumed while standing or walking. A  
1749 restaurant permit, with prior approval of the Department of Consumer  
1750 Protection, shall allow alcoholic liquor to be served at tables in outside  
1751 areas which are screened or not screened from public view where  
1752 permitted by fire, zoning and health regulations. If not required by  
1753 fire, zoning or health regulations, a fence or wall enclosing such  
1754 outside areas shall not be required by the Department of Consumer  
1755 Protection. No fence or wall used to enclose such outside areas shall be  
1756 less than thirty inches high. Such permit shall also authorize the sale at  
1757 retail from the premises of sealed containers supplied and filled by the  
1758 permittee with draught beer for consumption off the premises. Such  
1759 sales shall be conducted only during the hours a package store is  
1760 permitted to sell alcoholic liquor under the provisions of subsection (d)  
1761 of section 30-91, as amended by this act. Not more than four liters of  
1762 such beer shall be sold to any person on any day on which the sale of

1763 alcoholic liquor is authorized under the provisions of subsection (d) of  
1764 section 30-91, as amended by this act. No holder of a manufacturer  
1765 permit, out-of-state shipper's permit or wholesaler permit shall supply  
1766 to the holder of a restaurant permit the containers permitted to be sold  
1767 for consumption off the premises under this section or any draught  
1768 system components other than tapping accessories. The annual fee for  
1769 a restaurant permit shall be one thousand four hundred fifty dollars.

1770 (b) A restaurant permit for beer shall allow the retail sale of beer  
1771 and of cider not exceeding six per cent of alcohol by volume to be  
1772 consumed on the premises of a restaurant. Such permit shall also  
1773 authorize the sale at retail from the premises of sealed containers  
1774 supplied by the permittee of draught beer for consumption off the  
1775 premises. Such sales shall be conducted only during the hours a  
1776 package store is permitted to sell alcoholic liquor under the provisions  
1777 of subsection (d) of section 30-91, as amended by this act. Not more  
1778 than four liters of such beer shall be sold to any person on any day on  
1779 which the sale of alcoholic liquor is authorized under the provisions of  
1780 subsection (d) of section 30-91, as amended by this act. The annual fee  
1781 for a restaurant permit for beer shall be three hundred dollars.

1782 (c) A restaurant permit for wine and beer shall allow the retail sale  
1783 of wine and beer and of cider not exceeding six per cent of alcohol by  
1784 volume to be consumed on the premises of the restaurant. A restaurant  
1785 patron may remove one unsealed bottle of wine for off-premises  
1786 consumption provided the patron has purchased a full course meal  
1787 and consumed a portion of the bottle of wine with such meal on the  
1788 restaurant premises. Such permit shall also authorize the sale at retail  
1789 from the premises of sealed containers supplied by the permittee of  
1790 draught beer for consumption off the premises. Such sales shall be  
1791 conducted only during the hours a package store is permitted to sell  
1792 alcoholic liquor under the provisions of subsection (d) of section 30-91,  
1793 as amended by this act. Not more than four liters of such beer shall be  
1794 sold to any person on any day on which the sale of alcoholic liquor is  
1795 authorized under the provisions of subsection (d) of section 30-91, as

1796 amended by this act. The annual fee for a restaurant permit for wine  
1797 and beer shall be seven hundred dollars.

1798 (d) Repealed by P.A. 77-112, S. 1.

1799 (e) A partially consumed bottle of wine that is to be removed from  
1800 the premises pursuant to subsection (a) or (c) of this section shall be  
1801 securely sealed and placed in a bag by the permittee or permittee's  
1802 agent or employee prior to removal from the premises.

1803 (f) "Restaurant" means space, in a suitable and permanent building,  
1804 kept, used, maintained, advertised and held out to the public to be a  
1805 place where hot meals are regularly served, but which has no sleeping  
1806 accommodations for the public and which shall be provided with an  
1807 adequate and sanitary kitchen and dining room and employs at all  
1808 times an adequate number of employees.

1809 Sec. 79. Section 30-22a of the general statutes is repealed and the  
1810 following is substituted in lieu thereof (*Effective July 1, 2015*):

1811 (a) A cafe permit shall allow the retail sale of alcoholic liquor to be  
1812 consumed on the premises of a cafe. Premises operated under a cafe  
1813 permit shall regularly keep food available for sale to its customers for  
1814 consumption on the premises. The availability of sandwiches, soups or  
1815 other foods, whether fresh, processed, precooked or frozen, shall be  
1816 deemed compliance with this requirement. The licensed premises shall  
1817 at all times comply with all the regulations of the local department of  
1818 health. Nothing herein shall be construed to require that any food be  
1819 sold or purchased with any liquor, nor shall any rule, regulation or  
1820 standard be promulgated or enforced requiring that the sale of food be  
1821 substantial or that the receipts of the business other than from the sale  
1822 of liquor equal any set percentage of total receipts from sales made  
1823 therein. A cafe permit shall allow, with the prior approval of the  
1824 Department of Consumer Protection, alcoholic liquor to be served at  
1825 tables in outside areas that are screened or not screened from public  
1826 view where permitted by fire, zoning and health regulations. If not

1827 required by fire, zoning or health regulations, a fence or wall enclosing  
1828 such outside areas shall not be required by the Department of  
1829 Consumer Protection. No fence or wall used to enclose such outside  
1830 areas shall be less than thirty inches high. Such permit shall also  
1831 authorize the sale at retail from the premises of sealed containers  
1832 supplied by the permittee of draught beer for consumption off the  
1833 premises. Such sales shall be conducted only during the hours a  
1834 package store is permitted to sell alcoholic liquor under the provisions  
1835 of subsection (d) of section 30-91, as amended by this act. Not more  
1836 than four liters of such beer shall be sold to any person on any day on  
1837 which the sale of alcoholic liquor is authorized under the provisions of  
1838 subsection (d) of section 30-91, as amended by this act. The annual fee  
1839 for a cafe permit shall be two thousand dollars.

1840 (b) (1) A cafe patron may remove one unsealed bottle of wine for  
1841 off-premises consumption provided the patron has purchased a full  
1842 course meal and consumed a portion of the wine with such meal on  
1843 the cafe premises. For purposes of this section, "full course meal"  
1844 means a diversified selection of food which ordinarily cannot be  
1845 consumed without the use of tableware and which cannot be  
1846 conveniently consumed while standing or walking.

1847 (2) A partially consumed bottle of wine that is to be removed from  
1848 the premises pursuant to this subsection shall be securely sealed and  
1849 placed in a bag by the permittee or the permittee's agent or employee  
1850 prior to removal from the premises.

1851 (c) As used in this section, "cafe" means space in a suitable and  
1852 permanent building, kept, used, maintained, advertised and held out  
1853 to the public to be a place where alcoholic liquor and food is served for  
1854 sale at retail for consumption on the premises but which does not  
1855 necessarily serve hot meals; it shall have no sleeping accommodations  
1856 for the public and need not necessarily have a kitchen or dining room  
1857 but shall have employed therein at all times an adequate number of  
1858 employees.

1859 Sec. 80. Section 30-26 of the general statutes is repealed and the  
1860 following is substituted in lieu thereof (*Effective July 1, 2015*):

1861 A tavern permit shall allow the retail sale of beer and of cider not  
1862 exceeding six per cent of alcohol by volume and wine to be consumed  
1863 on the premises of a tavern with or without the sale of food. "Tavern"  
1864 means a place where beer and wine are sold under a tavern permit.  
1865 Such permit shall also authorize the sale at retail from the premises of  
1866 sealed containers supplied by the permittee of draught beer for  
1867 consumption off the premises. Such sales shall be conducted only  
1868 during the hours a package store is permitted to sell alcoholic liquor  
1869 under the provisions of subsection (d) of section 30-91, as amended by  
1870 this act. Not more than four liters of such beer shall be sold to any  
1871 person on any day on which the sale of alcoholic liquor is authorized  
1872 under the provisions of subsection (d) of section 30-91, as amended by  
1873 this act. The annual fee for a tavern permit shall be three hundred  
1874 dollars.

1875 Sec. 81. Section 30-48a of the general statutes is repealed and the  
1876 following is substituted in lieu thereof (*Effective July 1, 2015*):

1877 (a) No person, and no backer as defined in section 30-1, shall, except  
1878 as [hereinafter] provided in this section, acquire an interest in more  
1879 than [three] four alcoholic beverage retail permits, except that on and  
1880 after July 1, 2016, such person or backer may acquire an interest in no  
1881 more than five alcoholic beverage retail permits, but nothing [herein]  
1882 in this section shall (1) require any such person who had, on June 8,  
1883 1981, such interest in more than two such permits to surrender,  
1884 dispose of or release his or her interest in any such permit or permits  
1885 nor shall it affect his or her right to continue to hold, use and renew  
1886 such permits, or (2) prohibit any such person who had, on June 8, 1981,  
1887 such interest in more than two such permits from transferring his or  
1888 her interest in such permits by inter vivos or testamentary disposition,  
1889 including living trusts, to his or her spouse or child, or such spouse's  
1890 or child's living trust or prohibit such spouse or child from accepting  
1891 such a transfer notwithstanding that such spouse or child may already

1892 hold another permit issued under the provisions of this chapter. Any  
1893 such permit so transferred may be renewed by such transferee under  
1894 the provisions of section 30-14a. Except as provided in subdivision (1)  
1895 of this subsection, a person shall be deemed to acquire an interest in a  
1896 retail permit if an interest is owned by such person, such person's  
1897 spouse, children, partners, or an estate, trust, or corporation controlled  
1898 by such person or such person's spouse, children, or any combination  
1899 thereof. The provisions of this subsection shall apply to any such  
1900 interest without regard to whether such interest is a controlling  
1901 interest. For the purposes of this subsection, "person" means (A) an  
1902 individual, (B) a corporation or any subsidiary of a corporation, or (C)  
1903 any combination of corporations or individuals any of whom, or any  
1904 combination of whom, owns or controls, directly or indirectly, more  
1905 than five per cent of any entity which is a backer as defined in said  
1906 section 30-1.

1907 (b) A retail permit for the purposes of subsection (a) of this section  
1908 means a package store liquor permit or a druggist liquor permit.

1909 (c) Membership in any organization which is or may become the  
1910 holder of a club permit shall not constitute acquisition of an interest in  
1911 a retail permit.

1912 (d) Any person who violates any provision of this section or of any  
1913 regulation [issued] adopted pursuant [hereto] to this section shall be  
1914 fined not less than fifty dollars nor more than two hundred fifty  
1915 dollars and any permit issued in violation of this section shall be  
1916 revoked.

1917 Sec. 82. Section 30-91 of the general statutes is repealed and the  
1918 following is substituted in lieu thereof (*Effective July 1, 2015*):

1919 (a) The sale or the dispensing or consumption or the presence in  
1920 glasses or other receptacles suitable to permit the consumption of  
1921 alcoholic liquor by an individual in places operating under hotel  
1922 permits, restaurant permits, cafe permits, restaurant permits for

1923 catering establishments, bowling establishment permits, racquetball  
1924 facility permits, club permits, coliseum permits, coliseum concession  
1925 permits, special sporting facility restaurant permits, special sporting  
1926 facility employee recreational permits, special sporting facility guest  
1927 permits, special sporting facility concession permits, special sporting  
1928 facility bar permits, golf country club permits, nonprofit public  
1929 museum permits, university permits, airport restaurant permits,  
1930 airport bar permits, airport airline club permits, tavern permits, a  
1931 manufacturer permit for a brew pub, manufacturer permits for beer  
1932 and brew pubs, casino permits, caterer liquor permits and charitable  
1933 organization permits shall be unlawful on: (1) Monday, Tuesday,  
1934 Wednesday, Thursday and Friday between the hours of one o'clock  
1935 a.m. and nine o'clock a.m.; (2) Saturday between the hours of two  
1936 o'clock a.m. and nine o'clock a.m.; (3) Sunday between the hours of  
1937 two o'clock a.m. and eleven o'clock a.m.; (4) Christmas, except (A) for  
1938 alcoholic liquor that is served where food is also available during the  
1939 hours otherwise permitted by this section for the day on which  
1940 Christmas falls, and (B) by casino permittees at casinos, as defined in  
1941 section 30-37k; and (5) January first between the hours of three o'clock  
1942 a.m. and nine o'clock a.m., except that on any Sunday that is January  
1943 first the prohibitions of this section shall be between the hours of three  
1944 o'clock a.m. and eleven o'clock a.m.

1945 (b) Any town may, by vote of a town meeting or by ordinance,  
1946 reduce the number of hours during which sales under subsection (a) of  
1947 this section, except sales pursuant to an airport restaurant permit,  
1948 airport bar permit or airport airline club permit, shall be permissible.  
1949 In all cases when a town, either by vote of a town meeting or by  
1950 ordinance, has acted on the sale of alcoholic liquor or the reduction of  
1951 the number of hours when such sale is permissible, such action shall  
1952 become effective on the first day of the month succeeding such action  
1953 and no further action shall be taken until at least one year has elapsed  
1954 since the previous action was taken.

1955 (c) Notwithstanding any provisions of subsections (a) and (b) of this

1956 section, such sale or dispensing or consumption or presence in glasses  
1957 in places operating under a bowling establishment permit shall be  
1958 unlawful before two p.m. on any day, except in that portion of the  
1959 permit premises which is located in a separate room or rooms entry to  
1960 which, from the bowling lane area of the establishment, is by means of  
1961 a door or doors which shall remain closed at all times except to permit  
1962 entrance and egress to and from the lane area. Any alcoholic liquor  
1963 sold or dispensed in a place operating under a bowling establishment  
1964 permit shall be served in containers such as, but not limited to, plastic  
1965 or glass. Any town may, by vote of a town meeting or by ordinance,  
1966 reduce the number of hours during which sales under this subsection  
1967 shall be permissible.

1968 (d) The sale or dispensing of alcoholic liquor in places operating  
1969 under package store permits, drug store permits, manufacturer  
1970 permits for beer, manufacturer permits for beer and brew pubs or  
1971 grocery store beer permits shall be unlawful on Thanksgiving Day,  
1972 New Year's Day or Christmas; and such sale or dispensing of alcoholic  
1973 liquor in places operating under package store permits, drug store  
1974 permits, manufacturer permits for beer, manufacturer permits for beer  
1975 and brew pubs and grocery store beer permits shall be unlawful on  
1976 Sunday before ten o'clock a.m. and after [five] six o'clock p.m. and on  
1977 any other day before eight o'clock a.m. and after [nine] ten o'clock p.m.  
1978 It shall be unlawful for the holder of a manufacturer permit for a brew  
1979 pub to sell beer for consumption off the premises on the days or hours  
1980 prohibited by this subsection. Any town may, by a vote of a town  
1981 meeting or by ordinance, reduce the number of hours during which  
1982 such sale shall be permissible.

1983 (e) (1) In the case of any premises operating under a tavern permit,  
1984 wherein, under the provisions of this section, the sale of alcoholic  
1985 liquor is forbidden on certain days or hours of the day, or during the  
1986 period when a tavern permit is suspended, it shall likewise be  
1987 unlawful to keep such premises open to, or permit it to be occupied by,  
1988 the public on such days or hours.

1989       (2) In the case of any premises operating under a cafe permit, it shall  
1990 be unlawful to keep such premises open to, or permit such premises to  
1991 be occupied by, the public between the hours of one o'clock a.m. and  
1992 six o'clock a.m. on Monday, Tuesday, Wednesday, Thursday and  
1993 Friday and between the hours of two o'clock a.m. and six o'clock a.m.  
1994 on Saturday and Sunday or during any period of time when such  
1995 permit is suspended, provided the sale or the dispensing or  
1996 consumption of alcohol on such premises operating under such cafe  
1997 permit shall be prohibited beyond the hours authorized for the sale or  
1998 dispensing or consumption of alcohol for such premises under this  
1999 section.

2000       (3) Notwithstanding any provision [in] of this chapter, in the case of  
2001 any premises operating under a tavern or cafe permit, it shall be lawful  
2002 for such premises to be open to, or be occupied by, the public when  
2003 such premises is being used as a site for film, television, video or  
2004 digital production eligible for a film production tax credit pursuant to  
2005 section 12-217jj, as amended by this act, provided the sale or the  
2006 dispensing or consumption of alcohol on such premises operating  
2007 under such tavern or cafe permit shall be prohibited beyond the hours  
2008 authorized for the sale or the dispensing or consumption of alcohol for  
2009 such premises under this section.

2010       (f) The retail sale of wine and the tasting of free samples of wine by  
2011 visitors and prospective retail customers of a permittee holding a  
2012 manufacturer permit for a farm winery on the premises of such  
2013 permittee shall be unlawful on Sunday before eleven o'clock a.m. and  
2014 after [nine] ten o'clock p.m. and on any other day before ten o'clock  
2015 a.m. and after [nine] ten o'clock p.m. Any town may, by vote of a town  
2016 meeting or by ordinance, reduce the number of hours during which  
2017 sales and the tasting of free samples of wine under this subsection shall  
2018 be permissible.

2019       (g) Notwithstanding any provision of subsection (a) of this section,  
2020 food or nonalcoholic beverages may be sold, dispensed or consumed  
2021 in places operating under an airport restaurant permit, an airport bar

2022 permit or an airport airline club permit, at any time, as allowed by  
2023 agreement between the state of Connecticut and its lessees or  
2024 concessionaires.

2025 (h) The sale or the dispensing or consumption or the presence in  
2026 glasses or other receptacles suitable to permit the consumption of  
2027 alcoholic liquor by an individual in places operating under a nonprofit  
2028 golf tournament permit shall be unlawful on any day prior to eleven  
2029 o'clock a.m. and after [nine] ten o'clock p.m.

2030 (i) The tasting of free samples of beer by visitors of a permittee  
2031 holding a manufacturing permit for beer on the premises of such  
2032 permittee shall be unlawful on Sunday before eleven o'clock a.m. and  
2033 after eight o'clock p.m. and on any other day before ten o'clock a.m.  
2034 and after eight o'clock p.m. Nothing in this section shall be construed  
2035 to limit the right of a holder of such permit to conduct manufacturing  
2036 operations at any time. Any town may, by vote of a town meeting or  
2037 ordinance, reduce the number of hours during which the tasting and  
2038 free samples of beer under this subsection shall be permissible.

2039 (j) Nothing in this section shall be construed to require any  
2040 permittee to continue the sale or dispensing of alcoholic liquor until  
2041 the closing hour established under this section.

2042 (k) The retail sale of wine and the tasting of free samples of wine by  
2043 visitors and prospective retail customers of a permittee holding a wine  
2044 festival permit or an out-of-state entity wine festival permit issued  
2045 pursuant to section 30-37l or 30-37m shall be unlawful on Sunday  
2046 before eleven o'clock a.m. and after eight o'clock p.m., and on any  
2047 other day before ten o'clock a.m. and after eight o'clock p.m. Any town  
2048 may, by vote of a town meeting or by ordinance, reduce the number of  
2049 hours during which the retail sale of wine and the tasting of free  
2050 samples of wine pursuant to this subsection shall be permissible.

2051 (l) The sale of wine at a farmers' market by a permittee holding a  
2052 farmers' market wine sales permit pursuant to subsection (a) of section

2053 30-37o shall be unlawful on any day before eight o'clock a.m. and after  
2054 [nine] ten o'clock p.m., provided such permittee shall not sell such  
2055 wine at a farmers' market at any time during such hours that the  
2056 farmers' market is not open to the public. Any town may, by vote of a  
2057 town meeting or by ordinance, reduce the number of hours during  
2058 which sales of wine under this subsection shall be permissible.

2059 (m) Notwithstanding any provision of subsection (a) of this section,  
2060 it shall be lawful for casino permittees at casinos, as defined in section  
2061 30-37k, to allow the presence of alcoholic liquor in glasses or other  
2062 receptacles suitable to permit the consumption thereof by an  
2063 individual at any time on its gaming facility, as defined in subsection  
2064 (a) of section 30-37k, provided such alcoholic liquor shall not be served  
2065 to a patron of such casino during the hours specified in subsection (a)  
2066 of this section. For purposes of this section, "receptacles suitable to  
2067 permit the consumption of alcoholic liquor" shall not include bottles of  
2068 distilled spirits or bottles of wine.

2069 Sec. 83. Subsection (b) of section 12-214 of the general statutes is  
2070 repealed and the following is substituted in lieu thereof (*Effective from*  
2071 *passage and applicable to income years commencing on or after January 1,*  
2072 *2015*):

2073 (b) (1) With respect to income years commencing on or after January  
2074 1, 1989, and prior to January 1, 1992, any company subject to the tax  
2075 imposed in accordance with subsection (a) of this section shall pay, for  
2076 each such income year, an additional tax in an amount equal to twenty  
2077 per cent of the tax calculated under said subsection (a) for such income  
2078 year, without reduction of the tax so calculated by the amount of any  
2079 credit against such tax. The additional amount of tax determined  
2080 under this subsection for any income year shall constitute a part of the  
2081 tax imposed by the provisions of said subsection (a) and shall become  
2082 due and be paid, collected and enforced as provided in this chapter.

2083 (2) With respect to income years commencing on or after January 1,  
2084 1992, and prior to January 1, 1993, any company subject to the tax

2085 imposed in accordance with subsection (a) of this section shall pay, for  
2086 each such income year, an additional tax in an amount equal to ten per  
2087 cent of the tax calculated under said subsection (a) for such income  
2088 year, without reduction of the tax so calculated by the amount of any  
2089 credit against such tax. The additional amount of tax determined  
2090 under this subsection for any income year shall constitute a part of the  
2091 tax imposed by the provisions of said subsection (a) and shall become  
2092 due and be paid, collected and enforced as provided in this chapter.

2093 (3) With respect to income years commencing on or after January 1,  
2094 2003, and prior to January 1, 2004, any company subject to the tax  
2095 imposed in accordance with subsection (a) of this section shall pay, for  
2096 each such income year, an additional tax in an amount equal to twenty  
2097 per cent of the tax calculated under said subsection (a) for such income  
2098 year, without reduction of the tax so calculated by the amount of any  
2099 credit against such tax. The additional amount of tax determined  
2100 under this subsection for any income year shall constitute a part of the  
2101 tax imposed by the provisions of said subsection (a) and shall become  
2102 due and be paid, collected and enforced as provided in this chapter.

2103 (4) With respect to income years commencing on or after January 1,  
2104 2004, and prior to January 1, 2005, any company subject to the tax  
2105 imposed in accordance with subsection (a) of this section shall pay, for  
2106 each such income year, an additional tax in an amount equal to  
2107 twenty-five per cent of the tax calculated under said subsection (a) for  
2108 such income year, without reduction of the tax so calculated by the  
2109 amount of any credit against such tax, except that any company that  
2110 pays the minimum tax of two hundred fifty dollars under section 12-  
2111 219, as amended by this act, or 12-223c, as amended by this act, for  
2112 such income year shall not be subject to the additional tax imposed by  
2113 this subdivision. The additional amount of tax determined under this  
2114 subdivision for any income year shall constitute a part of the tax  
2115 imposed by the provisions of said subsection (a) and shall become due  
2116 and be paid, collected and enforced as provided in this chapter.

2117 (5) With respect to income years commencing on or after January 1,

2118 2006, and prior to January 1, 2007, any company subject to the tax  
2119 imposed in accordance with subsection (a) of this section shall pay,  
2120 except when the tax so calculated is equal to two hundred fifty dollars,  
2121 for each such income year, an additional tax in an amount equal to  
2122 twenty per cent of the tax calculated under said subsection (a) for such  
2123 income year, without reduction of the tax so calculated by the amount  
2124 of any credit against such tax. The additional amount of tax  
2125 determined under this subsection for any income year shall constitute  
2126 a part of the tax imposed by the provisions of said subsection (a) and  
2127 shall become due and be paid, collected and enforced as provided in  
2128 this chapter.

2129 (6) (A) With respect to income years commencing on or after  
2130 January 1, 2009, and prior to January 1, 2012, any company subject to  
2131 the tax imposed in accordance with subsection (a) of this section shall  
2132 pay, for each such income year, except when the tax so calculated is  
2133 equal to two hundred fifty dollars, an additional tax in an amount  
2134 equal to ten per cent of the tax calculated under said subsection (a) for  
2135 such income year, without reduction of the tax so calculated by the  
2136 amount of any credit against such tax. The additional amount of tax  
2137 determined under this subsection for any income year shall constitute  
2138 a part of the tax imposed by the provisions of said subsection (a) and  
2139 shall become due and be paid, collected and enforced as provided in  
2140 this chapter.

2141 (B) Any company whose gross income for the income year was less  
2142 than one hundred million dollars shall not be subject to the additional  
2143 tax imposed under subparagraph (A) of this subdivision. This  
2144 exception shall not apply to companies filing a combined return for the  
2145 income year under section 12-223a, as amended by this act, or a  
2146 unitary return under subsection (d) of section 12-218d, as amended by  
2147 this act.

2148 (7) (A) With respect to income years commencing on or after  
2149 January 1, 2012, and prior to January 1, [2016] 2018, any company  
2150 subject to the tax imposed in accordance with subsection (a) of this

2151 section shall pay, for each such income year, except when the tax so  
2152 calculated is equal to two hundred fifty dollars, an additional tax in an  
2153 amount equal to twenty per cent of the tax calculated under said  
2154 subsection (a) for such income year, without reduction of the tax so  
2155 calculated by the amount of any credit against such tax. The additional  
2156 amount of tax determined under this subsection for any income year  
2157 shall constitute a part of the tax imposed by the provisions of said  
2158 subsection (a) and shall become due and be paid, collected and  
2159 enforced as provided in this chapter.

2160 (B) Any company whose gross income for the income year was less  
2161 than one hundred million dollars shall not be subject to the additional  
2162 tax imposed under subparagraph (A) of this subdivision. [This] With  
2163 respect to income years commencing on or after January 1, 2012, and  
2164 prior to January 1, 2015, this exception shall not apply to companies  
2165 filing a combined return for the income year under section 12-223a, as  
2166 amended by this act, or a unitary return under subsection (d) of section  
2167 12-218d, as amended by this act. With respect to income years  
2168 commencing on or after January 1, 2015, and prior to January 1, 2018,  
2169 this exception shall not apply to taxable members of a combined group  
2170 that files a combined unitary tax return.

2171 (8) (A) With respect to the income year commencing on or after  
2172 January 1, 2018, any company subject to the tax imposed in accordance  
2173 with subsection (a) of this section shall pay, for such income year,  
2174 except when the tax so calculated is equal to two hundred fifty dollars,  
2175 an additional tax in an amount equal to ten per cent of the tax  
2176 calculated under said subsection (a) for such income year, without  
2177 reduction of the tax so calculated by the amount of any credit against  
2178 such tax. The additional amount of tax determined under this  
2179 subsection for any income year shall constitute a part of the tax  
2180 imposed by the provisions of said subsection (a) and shall become due  
2181 and be paid, collected and enforced as provided in this chapter.

2182 (B) Any company whose gross income for the income year was less  
2183 than one hundred million dollars shall not be subject to the additional

2184 tax imposed under subparagraph (A) of this subdivision. This  
2185 exception shall not apply to taxable members of a combined group that  
2186 files a combined unitary tax return.

2187 Sec. 84. Subsection (b) of section 12-219 of the general statutes is  
2188 repealed and the following is substituted in lieu thereof (*Effective from*  
2189 *passage and applicable to income years commencing on or after January 1,*  
2190 *2015*):

2191 (b) (1) With respect to income years commencing on or after January  
2192 1, 1989, and prior to January 1, 1992, the additional tax imposed on any  
2193 company and calculated in accordance with subsection (a) of this  
2194 section shall, for each such income year, except when the tax so  
2195 calculated is equal to two hundred fifty dollars, be increased by adding  
2196 thereto an amount equal to twenty per cent of the additional tax so  
2197 calculated for such income year, without reduction of the additional  
2198 tax so calculated by the amount of any credit against such tax. The  
2199 increased amount of tax payable by any company under this section,  
2200 as determined in accordance with this subsection, shall become due  
2201 and be paid, collected and enforced as provided in this chapter.

2202 (2) With respect to income years commencing on or after January 1,  
2203 1992, and prior to January 1, 1993, the additional tax imposed on any  
2204 company and calculated in accordance with subsection (a) of this  
2205 section shall, for each such income year, except when the tax so  
2206 calculated is equal to two hundred fifty dollars, be increased by adding  
2207 thereto an amount equal to ten per cent of the additional tax so  
2208 calculated for such income year, without reduction of the tax so  
2209 calculated by the amount of any credit against such tax. The increased  
2210 amount of tax payable by any company under this section, as  
2211 determined in accordance with this subsection, shall become due and  
2212 be paid, collected and enforced as provided in this chapter.

2213 (3) With respect to income years commencing on or after January 1,  
2214 2003, and prior to January 1, 2004, the additional tax imposed on any  
2215 company and calculated in accordance with subsection (a) of this

2216 section shall, for each such income year, be increased by adding  
2217 thereto an amount equal to twenty per cent of the additional tax so  
2218 calculated for such income year, without reduction of the tax so  
2219 calculated by the amount of any credit against such tax. The increased  
2220 amount of tax payable by any company under this section, as  
2221 determined in accordance with this subsection, shall become due and  
2222 be paid, collected and enforced as provided in this chapter.

2223 (4) With respect to income years commencing on or after January 1,  
2224 2004, and prior to January 1, 2005, the additional tax imposed on any  
2225 company and calculated in accordance with subsection (a) of this  
2226 section shall, for each such income year, be increased by adding  
2227 thereto an amount equal to twenty-five per cent of the additional tax so  
2228 calculated for such income year, without reduction of the tax so  
2229 calculated by the amount of any credit against such tax, except that  
2230 any company that pays the minimum tax of two hundred fifty dollars  
2231 under this section or section 12-223c, as amended by this act, for such  
2232 income year shall not be subject to such additional tax. The increased  
2233 amount of tax payable by any company under this subdivision, as  
2234 determined in accordance with this subsection, shall become due and  
2235 be paid, collected and enforced as provided in this chapter.

2236 (5) With respect to income years commencing on or after January 1,  
2237 2006, and prior to January 1, 2007, the additional tax imposed on any  
2238 company and calculated in accordance with subsection (a) of this  
2239 section shall, for each such income year, except when the tax so  
2240 calculated is equal to two hundred fifty dollars, be increased by adding  
2241 thereto an amount equal to twenty per cent of the additional tax so  
2242 calculated for such income year, without reduction of the tax so  
2243 calculated by the amount of any credit against such tax. The increased  
2244 amount of tax payable by any company under this section, as  
2245 determined in accordance with this subsection, shall become due and  
2246 be paid, collected and enforced as provided in this chapter.

2247 (6) (A) With respect to income years commencing on or after  
2248 January 1, 2009, and prior to January 1, 2012, the additional tax

2249 imposed on any company and calculated in accordance with  
2250 subsection (a) of this section shall, for each such income year, except  
2251 when the tax so calculated is equal to two hundred fifty dollars, be  
2252 increased by adding thereto an amount equal to ten per cent of the  
2253 additional tax so calculated for such income year, without reduction of  
2254 the tax so calculated by the amount of any credit against such tax. The  
2255 increased amount of tax payable by any company under this section,  
2256 as determined in accordance with this subsection, shall become due  
2257 and be paid, collected and enforced as provided in this chapter.

2258 (B) Any company whose gross income for the income year was less  
2259 than one hundred million dollars shall not be subject to the additional  
2260 tax imposed under subparagraph (A) of this subdivision. This  
2261 exception shall not apply to companies filing a combined return for the  
2262 income year under section 12-223a, as amended by this act, or a  
2263 unitary return under subsection (d) of section 12-218d, as amended by  
2264 this act.

2265 (7) (A) With respect to income years commencing on or after  
2266 January 1, 2012, and prior to January 1, [2016] 2018, the additional tax  
2267 imposed on any company and calculated in accordance with  
2268 subsection (a) of this section shall, for each such income year, except  
2269 when the tax so calculated is equal to two hundred fifty dollars, be  
2270 increased by adding thereto an amount equal to twenty per cent of the  
2271 additional tax so calculated for such income year, without reduction of  
2272 the tax so calculated by the amount of any credit against such tax. The  
2273 increased amount of tax payable by any company under this section,  
2274 as determined in accordance with this subsection, shall become due  
2275 and be paid, collected and enforced as provided in this chapter.

2276 (B) Any company whose gross income for the income year was less  
2277 than one hundred million dollars shall not be subject to the additional  
2278 tax imposed under subparagraph (A) of this subdivision. [This] With  
2279 respect to income years commencing on or after January 1, 2012, and  
2280 prior to January 1, 2015, this exception shall not apply to companies  
2281 filing a combined return for the income year under section 12-223a, as

2282 amended by this act, or a unitary return under subsection (d) of section  
2283 12-218d, as amended by this act. With respect to income years  
2284 commencing on or after January 1, 2015, and prior to January 1, 2018,  
2285 this exception shall not apply to taxable members of a combined group  
2286 that files a combined unitary tax return.

2287 (8) (A) With respect to the income year commencing January 1, 2018,  
2288 the additional tax imposed on any company and calculated in  
2289 accordance with subsection (a) of this section shall, for such income  
2290 year, except when the tax so calculated is equal to two hundred fifty  
2291 dollars, be increased by adding thereto an amount equal to ten per cent  
2292 of the additional tax so calculated for such income year, without  
2293 reduction of the tax so calculated by the amount of any credit against  
2294 such tax. The increased amount of tax payable by any company under  
2295 this section, as determined in accordance with this subsection, shall  
2296 become due and be paid, collected and enforced as provided in this  
2297 chapter.

2298 (B) Any company whose gross income for the income year was less  
2299 than one hundred million dollars shall not be subject to the additional  
2300 tax imposed under subparagraph (A) of this subdivision. This  
2301 exception shall not apply to taxable members of a combined group that  
2302 files a combined unitary tax return.

2303 Sec. 85. Subsection (a) of section 12-211a of the general statutes is  
2304 repealed and the following is substituted in lieu thereof (*Effective from*  
2305 *passage and applicable to calendar years commencing on or after January 1,*  
2306 *2015*):

2307 (a) (1) Notwithstanding any provision of the general statutes, and  
2308 except as otherwise provided in subdivision (5) of this subsection or in  
2309 subsection (b) of this section, the amount of tax credit or credits  
2310 otherwise allowable against the tax imposed under this chapter for any  
2311 calendar year shall not exceed seventy per cent of the amount of tax  
2312 due from such taxpayer under this chapter with respect to such  
2313 calendar year of the taxpayer prior to the application of such credit or

2314 credits.

2315 (2) For the calendar year commencing January 1, 2011, "type one tax  
2316 credits" means tax credits allowable under section 12-217jj, as amended  
2317 by this act, 12-217kk or 12-217ll; "type two tax credits" means tax  
2318 credits allowable under section 38a-88a, as amended by this act; "type  
2319 three tax credits" means tax credits that are not type one tax credits or  
2320 type two tax credits; "thirty per cent threshold" means thirty per cent  
2321 of the amount of tax due from a taxpayer under this chapter prior to  
2322 the application of tax credit; "fifty-five per cent threshold" means fifty-  
2323 five per cent of the amount of tax due from a taxpayer under this  
2324 chapter prior to the application of tax credits; and "seventy per cent  
2325 threshold" means seventy per cent of the amount of tax due from a  
2326 taxpayer under this chapter prior to the application of tax credits.

2327 (3) For the calendar year commencing January 1, 2012, "type one tax  
2328 credits" means the tax credit allowable under section 12-217ll; "type  
2329 two tax credits" means tax credits allowable under section 38a-88a, as  
2330 amended by this act; "type three tax credits" means tax credits that are  
2331 not type one tax credits or type two tax credits; "thirty per cent  
2332 threshold" means thirty per cent of the amount of tax due from a  
2333 taxpayer under this chapter prior to the application of tax credit; "fifty-  
2334 five per cent threshold" means fifty-five per cent of the amount of tax  
2335 due from a taxpayer under this chapter prior to the application of tax  
2336 credits; and "seventy per cent threshold" means seventy per cent of the  
2337 amount of tax due from a taxpayer under this chapter prior to the  
2338 application of tax credits.

2339 (4) For the calendar years commencing January 1, 2013, [and]  
2340 January 1, 2014, January 1, 2015, and January 1, 2016, "type one tax  
2341 credits" means the tax credit allowable under sections 12-217jj, as  
2342 amended by this act, 12-217kk and 12-217ll; "type two tax credits"  
2343 means tax credits allowable under section 38a-88a, as amended by this  
2344 act; "type three tax credits" means tax credits that are not type one tax  
2345 credits or type two tax credits; "thirty per cent threshold" means thirty  
2346 per cent of the amount of tax due from a taxpayer under this chapter

2347 prior to the application of tax credit; "fifty-five per cent threshold"  
2348 means fifty-five per cent of the amount of tax due from a taxpayer  
2349 under this chapter prior to the application of tax credits; and "seventy  
2350 per cent threshold" means seventy per cent of the amount of tax due  
2351 from a taxpayer under this chapter prior to the application of tax  
2352 credits.

2353 (5) For calendar years commencing on or after January 1, 2011, and  
2354 prior to January 1, [2015] 2017, and subject to the provisions of  
2355 subdivisions (2), (3) and (4) of this subsection, the amount of tax credit  
2356 or credits otherwise allowable against the tax imposed under this  
2357 chapter shall not exceed:

2358 (A) If the tax credit or credits being claimed by a taxpayer are type  
2359 three tax credits only, thirty per cent of the amount of tax due from  
2360 such taxpayer under this chapter with respect to said calendar years of  
2361 the taxpayer prior to the application of such credit or credits.

2362 (B) If the tax credit or credits being claimed by a taxpayer are type  
2363 one tax credits and type three tax credits, but not type two tax credits,  
2364 fifty-five per cent of the amount of tax due from such taxpayer under  
2365 this chapter with respect to said calendar years of the taxpayer prior to  
2366 the application of such credit or credits, provided (i) type three tax  
2367 credits shall be claimed before type one tax credits are claimed, (ii) the  
2368 type three tax credits being claimed may not exceed the thirty per cent  
2369 threshold, and (iii) the sum of the type one tax credits and the type  
2370 three tax credits being claimed may not exceed the fifty-five per cent  
2371 threshold.

2372 (C) If the tax credit or credits being claimed by a taxpayer are type  
2373 two tax credits and type three tax credits, but not type one tax credits,  
2374 seventy per cent of the amount of tax due from such taxpayer under  
2375 this chapter with respect to said calendar years of the taxpayer prior to  
2376 the application of such credit or credits, provided (i) type three tax  
2377 credits shall be claimed before type two tax credits are claimed, (ii) the  
2378 type three tax credits being claimed may not exceed the thirty per cent

2379 threshold, and (iii) the sum of the type two tax credits and the type  
2380 three tax credits being claimed may not exceed the seventy per cent  
2381 threshold.

2382 (D) If the tax credit or credits being claimed by a taxpayer are type  
2383 one tax credits, type two tax credits and type three tax credits, seventy  
2384 per cent of the amount of tax due from such taxpayer under this  
2385 chapter with respect to said calendar years of the taxpayer prior to the  
2386 application of such credits, provided (i) type three tax credits shall be  
2387 claimed before type one tax credits or type two tax credits are claimed,  
2388 and the type one tax credits shall be claimed before the type two tax  
2389 credits are claimed, (ii) the type three tax credits being claimed may  
2390 not exceed the thirty per cent threshold, (iii) the sum of the type one  
2391 tax credits and the type three tax credits being claimed may not exceed  
2392 the fifty-five per cent threshold, and (iv) the sum of the type one tax  
2393 credits, the type two tax credits and the type three tax credits being  
2394 claimed may not exceed the seventy per cent threshold.

2395 (E) If the tax credit or credits being claimed by a taxpayer are type  
2396 one tax credits and type two tax credits only, but not type three tax  
2397 credits, seventy per cent of the amount of tax due from such taxpayer  
2398 under this chapter with respect to said calendar years of the taxpayer  
2399 prior to the application of such credits, provided (i) the type one tax  
2400 credits shall be claimed before type two tax credits are claimed, (ii) the  
2401 type one tax credits being claimed may not exceed the fifty-five per  
2402 cent threshold, and (iii) the sum of the type one tax credits and the  
2403 type two tax credits being claimed may not exceed the seventy per cent  
2404 threshold.

2405 Sec. 86. Subdivision (3) of subsection (a) of section 12-217jj of the  
2406 general statutes is repealed and the following is substituted in lieu  
2407 thereof (*Effective from passage*):

2408 (3) (A) "Qualified production" means entertainment content created  
2409 in whole or in part within the state, including motion pictures, except  
2410 as otherwise provided in this subparagraph; documentaries; long-

2411 form, specials, mini-series, series, sound recordings, videos and music  
2412 videos and interstitials television programming; interactive television;  
2413 relocated television production; interactive games; videogames;  
2414 commercials; any format of digital media, including an interactive web  
2415 site, created for distribution or exhibition to the general public; and  
2416 any trailer, pilot, video teaser or demo created primarily to stimulate  
2417 the sale, marketing, promotion or exploitation of future investment in  
2418 either a product or a qualified production via any means and media in  
2419 any digital media format, film or videotape, provided such program  
2420 meets all the underlying criteria of a qualified production. For the state  
2421 fiscal years ending June 30, 2014, [and] June 30, 2015, June 30, 2016,  
2422 and June 30, 2017, "qualified production" shall not include a motion  
2423 picture that has not been designated as a state-certified qualified  
2424 production prior to July 1, 2013, and no tax credit voucher for such  
2425 motion picture may be issued during said years, except, for the state  
2426 fiscal [year] years ending June 30, 2015, June 30, 2016, and June 30,  
2427 2017, "qualified production" shall include a motion picture for which  
2428 twenty-five per cent or more of the principal photography shooting  
2429 days are in this state at a facility that receives not less than twenty-five  
2430 million dollars in private investment and opens for business on or after  
2431 July 1, 2013, and a tax credit voucher may be issued for such motion  
2432 picture.

2433 (B) "Qualified production" shall not include any ongoing television  
2434 program created primarily as news, weather or financial market  
2435 reports; a production featuring current events, other than a relocated  
2436 television production, sporting events, an awards show or other gala  
2437 event; a production whose sole purpose is fundraising; a long-form  
2438 production that primarily markets a product or service; a production  
2439 used for corporate training or in-house corporate advertising or other  
2440 similar productions; or any production for which records are required  
2441 to be maintained under 18 USC 2257 with respect to sexually explicit  
2442 content.

2443 Sec. 87. Subdivision (4) of subsection (a) of section 12-217 of the

2444 general statutes is repealed and the following is substituted in lieu  
2445 thereof (*Effective from passage*):

2446 (4) Notwithstanding [anything in] any provision of this section to  
2447 the contrary, (A) any excess of the deductions provided in this section  
2448 for any income year commencing on or after January 1, 1973, over the  
2449 gross income for such year or the amount of such excess apportioned  
2450 to this state under the provisions of section 12-218, as amended by this  
2451 act, shall be an operating loss of such income year and shall be  
2452 deductible as an operating loss carry-over for operating losses incurred  
2453 prior to income years commencing January 1, 2000, in each of the five  
2454 income years following such loss year, and for operating losses  
2455 incurred in income years commencing on or after January 1, 2000, in  
2456 each of the twenty income years following such loss year, [provided]  
2457 except that (i) for income years commencing prior to January 1, 2015,  
2458 the portion of such operating loss which may be deducted as an  
2459 operating loss carry-over in any income year following such loss year  
2460 shall be limited to the lesser of [(i)] (I) any net income greater than zero  
2461 of such income year following such loss year, or in the case of a  
2462 company entitled to apportion its net income under the provisions of  
2463 section 12-218, as amended by this act, the amount of such net income  
2464 which is apportioned to this state pursuant thereto, or [(ii)] (II) the  
2465 excess, if any, of such operating loss over the total of such net income  
2466 for each of any prior income years following such loss year, such net  
2467 income of each of such prior income years following such loss year for  
2468 such purposes being computed without regard to any operating loss  
2469 carry-over from such loss year allowed [by] under this subparagraph  
2470 and being regarded as not less than zero, and provided [,] further [,]  
2471 the operating loss of any income year shall be deducted in any  
2472 subsequent year, to the extent available [therefor] for such deduction,  
2473 before the operating loss of any subsequent income year is deducted,  
2474 and (ii) for income years commencing on or after January 1, 2015, the  
2475 portion of such operating loss which may be deducted as an operating  
2476 loss carry-over in any income year following such loss year shall be  
2477 limited to the lesser of (I) fifty per cent of net income of such income

2478 year following such loss year, or in the case of a company entitled to  
2479 apportion its net income under the provisions of section 12-218, as  
2480 amended by this act, fifty per cent of such net income which is  
2481 apportioned to this state pursuant thereto, or (II) the excess, if any, of  
2482 such operating loss over the operating loss deductions allowable with  
2483 respect to such operating loss under this subparagraph for each of any  
2484 prior income years following such loss year, such net income of each of  
2485 such prior income years following such loss year for such purposes  
2486 being computed without regard to any operating loss carry-over from  
2487 such loss year allowed under this subparagraph and being regarded as  
2488 not less than zero, and provided further the operating loss of any  
2489 income year shall be deducted in any subsequent year, to the extent  
2490 available for such deduction, before the operating loss of any  
2491 subsequent income year is deducted, and (B) any net capital loss, as  
2492 defined in the Internal Revenue Code effective and in force on the last  
2493 day of the income year, for any income year commencing on or after  
2494 January 1, 1973, shall be allowed as a capital loss carry-over to reduce,  
2495 but not below zero, any net capital gain, as so defined, in each of the  
2496 five following income years, in order of sequence, to the extent not  
2497 exhausted by the net capital gain of any of the preceding of such five  
2498 following income years, and (C) any net capital losses allowed and  
2499 carried forward from prior years to income years beginning on or after  
2500 January 1, 1973, for federal income tax purposes by companies entitled  
2501 to a deduction for dividends paid under the Internal Revenue Code  
2502 other than companies subject to the gross earnings taxes imposed  
2503 under chapters 211 and 212, shall be allowed as a capital loss carry-  
2504 over.

2505 Sec. 88. Section 12-217zz of the general statutes is repealed and the  
2506 following is substituted in lieu thereof (*Effective from passage*):

2507 (a) Notwithstanding any other provision of law, and except as  
2508 otherwise provided in subsection (b) of this section, the amount of tax  
2509 credit or credits otherwise allowable against the tax imposed under  
2510 this chapter [for] shall be as follows:

2511       (1) For any income year commencing on or after January 1, 2002,  
2512 and prior to January 1, 2015, the amount of tax credit or credits  
2513 otherwise allowable shall not exceed seventy per cent of the amount of  
2514 tax due from such taxpayer under this chapter with respect to any such  
2515 income year of the taxpayer prior to the application of such credit or  
2516 credits; [.]

2517       (2) For any income year commencing on or after January 1, 2015, the  
2518 amount of tax credit or credits otherwise allowable shall not exceed  
2519 fifty and one one-hundredths per cent of the amount of tax due from  
2520 such taxpayer under this chapter with respect to any such income year  
2521 of the taxpayer prior to the application of such credit or credits.

2522       (b) (1) For an income year commencing on or after January 1, 2011,  
2523 and prior to January 1, 2013, the amount of tax credit or credits  
2524 otherwise allowable against the tax imposed under this chapter for  
2525 such income year may exceed the amount specified in subsection (a) of  
2526 this section only by the amount computed under subparagraph (A) of  
2527 subdivision (2) of this subsection, provided in no event may the  
2528 amount of tax credit or credits otherwise allowable against the tax  
2529 imposed under this chapter for such income year exceed one hundred  
2530 per cent of the amount of tax due from such taxpayer under this  
2531 chapter with respect to such income year of the taxpayer prior to the  
2532 application of such credit or credits.

2533       (2) (A) The taxpayer's average monthly net employee gain for an  
2534 income year shall be multiplied by six thousand dollars.

2535       (B) The taxpayer's average monthly net employee gain for an  
2536 income year shall be computed as follows: For each month in the  
2537 taxpayer's income year, the taxpayer shall subtract from the number of  
2538 its employees in this state on the last day of such month the number of  
2539 its employees in this state on the first day of its income year. The  
2540 taxpayer shall total the differences for the twelve months in such  
2541 income year, and such total, when divided by twelve, shall be the  
2542 taxpayer's average monthly net employee gain for the income year. For

2543 purposes of this computation, only employees who are required to  
2544 work at least thirty-five hours per week and only employees who were  
2545 not employed in this state by a related person, as defined in section 12-  
2546 217ii, within the twelve months prior to the first day of the income  
2547 year may be taken into account in computing the number of  
2548 employees.

2549 (C) If the taxpayer's average monthly net employee gain is zero or  
2550 less than zero, the taxpayer may not exceed the seventy per cent limit  
2551 imposed under subsection (a) of this section.

2552 Sec. 89. Section 12-263b of the general statutes is repealed and the  
2553 following is substituted in lieu thereof (*Effective July 1, 2015*):

2554 (a) For each calendar quarter commencing on or after July 1, 2011,  
2555 there is hereby imposed a tax on the net patient revenue of each  
2556 hospital in this state to be paid each calendar quarter. The rate of such  
2557 tax shall be up to the maximum rate allowed under federal law. The  
2558 Commissioner of Social Services shall determine the base year on  
2559 which such tax shall be assessed. The Commissioner of Social Services  
2560 may, in consultation with the Secretary of the Office of Policy and  
2561 Management and in accordance with federal law, exempt a hospital  
2562 from the tax on payment earned for the provision of outpatient  
2563 services based on financial hardship. Effective July 1, 2012, and for the  
2564 succeeding fifteen months, the rates of such tax, the base year on which  
2565 such tax shall be assessed, and the hospitals exempt from the  
2566 outpatient portion of the tax based on financial hardship shall be the  
2567 same tax rates, base year and outpatient exemption for hardship in  
2568 effect on January 1, 2012.

2569 (b) Each hospital shall, on or before the last day of January, April,  
2570 July and October of each year, render to the Commissioner of Revenue  
2571 Services a return, on forms prescribed or furnished by the  
2572 Commissioner of Revenue Services and signed by one of its principal  
2573 officers, stating specifically the name and location of such hospital, and  
2574 the amount of its net patient revenue as determined by the

2575 Commissioner of Social Services. Payment shall be made with such  
2576 return. Each hospital shall file such return electronically with the  
2577 department and make such payment by electronic funds transfer in the  
2578 manner provided by chapter 228g, irrespective of whether the hospital  
2579 would otherwise have been required to file such return electronically  
2580 or to make such payment by electronic funds transfer under the  
2581 provisions of chapter 228g.

2582 (c) Notwithstanding any other provision of law, for each calendar  
2583 quarter commencing on or after July 1, 2015, the amount of tax credit  
2584 or credits otherwise allowable against the tax imposed under this  
2585 chapter shall not exceed fifty and one one-hundredths per cent of the  
2586 amount of tax due from such hospital under this chapter with respect  
2587 to such calendar quarter prior to the application of such credit or  
2588 credits.

2589 Sec. 90. Subsection (c) of section 4-28e of the general statutes is  
2590 repealed and the following is substituted in lieu thereof (*Effective July*  
2591 *1, 2015*):

2592 (c) (1) For the fiscal year ending June 30, 2001, disbursements from  
2593 the Tobacco Settlement Fund shall be made as follows: (A) To the  
2594 General Fund in the amount identified as "Transfer from Tobacco  
2595 Settlement Fund" in the General Fund revenue schedule adopted by  
2596 the General Assembly; (B) to the Department of Mental Health and  
2597 Addiction Services for a grant to the regional action councils in the  
2598 amount of five hundred thousand dollars; and (C) to the Tobacco and  
2599 Health Trust Fund in an amount equal to nineteen million five  
2600 hundred thousand dollars.

2601 (2) For [the fiscal year] each of the fiscal years ending June 30, 2002,  
2602 [and each fiscal year thereafter] to June 30, 2015, inclusive,  
2603 disbursements from the Tobacco Settlement Fund shall be made as  
2604 follows: (A) To the Tobacco and Health Trust Fund in an amount equal  
2605 to twelve million dollars, except in the fiscal years ending June 30,  
2606 2014, and June 30, 2015, said disbursement shall be in an amount equal

2607 to six million dollars; (B) to the Biomedical Research Trust Fund in an  
2608 amount equal to four million dollars; (C) to the General Fund in the  
2609 amount identified as "Transfer from Tobacco Settlement Fund" in the  
2610 General Fund revenue schedule adopted by the General Assembly;  
2611 and (D) any remainder to the Tobacco and Health Trust Fund.

2612 (3) For the fiscal years ending June 30, 2016, and June 30, 2017,  
2613 disbursements from the Tobacco Settlement Fund shall be made as  
2614 follows: (A) To the General Fund in the amount identified as "Transfer  
2615 from Tobacco Settlement Fund" in the General Fund revenue schedule  
2616 adopted by the General Assembly; (B) to the Biomedical Research  
2617 Trust Fund in an amount equal to four million dollars; and (C) any  
2618 remainder to the Tobacco and Health Trust Fund.

2619 (4) For the fiscal year ending June 30, 2018, and each fiscal year  
2620 thereafter, disbursements from the Tobacco Settlement Fund shall be  
2621 made as follows: (A) To the Tobacco and Health Trust Fund in an  
2622 amount equal to six million dollars; (B) to the Biomedical Research  
2623 Trust Fund in an amount equal to four million dollars; (C) to the  
2624 General Fund in the amount identified as "Transfer from Tobacco  
2625 Settlement Fund" in the General Fund revenue schedule adopted by  
2626 the General Assembly; and (D) any remainder to the Tobacco and  
2627 Health Trust Fund.

2628 [(3)] (5) For each of the fiscal years ending June 30, 2008, to June 30,  
2629 2012, inclusive, the sum of ten million dollars shall be disbursed from  
2630 the Tobacco Settlement Fund to the Regenerative Medicine Research  
2631 Fund established by section 32-41kk for grants-in-aid to eligible  
2632 institutions for the purpose of conducting embryonic or human adult  
2633 stem cell research.

2634 [(4)] (6) For each of the fiscal years ending June 30, 2016, to June 30,  
2635 2025, inclusive, the sum of ten million dollars shall be disbursed from  
2636 the Tobacco Settlement Fund to the smart start competitive grant  
2637 account established by section 10-507 for grants-in-aid to towns for the  
2638 purpose of establishing or expanding a preschool program under the

2639 jurisdiction of the board of education for the town, except that in the  
2640 fiscal years ending June 30, 2016, and June 30, 2017, said disbursement  
2641 shall be in an amount equal to five million dollars.

2642 Sec. 91. Section 13b-61a of the general statutes is repealed and the  
2643 following is substituted in lieu thereof (*Effective July 1, 2015*):

2644 [(a)] Notwithstanding the provisions of subsection (a) of section  
2645 13b-61: (1) For calendar quarters ending on or after September 30, 1998,  
2646 and prior to September 30, 1999, the Commissioner of Revenue  
2647 Services shall deposit into the Special Transportation Fund established  
2648 under section 13b-68 five million dollars of the amount of funds  
2649 received by the state from the tax imposed under section 12-587 on the  
2650 gross earnings from the sales of petroleum products attributable to  
2651 sales of motor vehicle fuel; (2) for calendar quarters ending September  
2652 30, 1999, and prior to September 30, 2000, the commissioner shall  
2653 deposit into the Special Transportation Fund nine million dollars of the  
2654 amount of such funds received by the state from the tax imposed  
2655 under said section 12-587 on the gross earnings from the sales of  
2656 petroleum products attributable to sales of motor vehicle fuel; (3) for  
2657 calendar quarters ending September 30, 2000, and prior to September  
2658 30, 2002, the commissioner shall deposit into the Special  
2659 Transportation Fund eleven million five hundred thousand dollars of  
2660 the amount of such funds received by the state from the tax imposed  
2661 under said section 12-587 on the gross earnings from the sales of  
2662 petroleum products attributable to sales of motor vehicle fuel; (4) for  
2663 the calendar quarters ending September 30, 2002, and prior to  
2664 September 30, 2003, the commissioner shall deposit into the Special  
2665 Transportation Fund, five million dollars of the amount of such funds  
2666 received by the state from the tax imposed under said section 12-587  
2667 on the gross earnings from the sales of petroleum products attributable  
2668 to sales of motor vehicle fuel; (5) for the calendar quarter ending  
2669 September 30, 2003, and prior to September 30, 2005, the commissioner  
2670 shall deposit into the Special Transportation Fund, five million two  
2671 hundred fifty thousand dollars of the amount of such funds received

2672 by the state from the tax imposed under said section 12-587 on the  
 2673 gross earnings from the sales of petroleum products attributable to  
 2674 sales of motor vehicle fuel; and (6) for the calendar quarters ending  
 2675 September 30, 2005, and prior to September 30, 2006, the commissioner  
 2676 shall deposit into the Special Transportation Fund ten million eight  
 2677 hundred seventy-five thousand dollars of the amount of such funds  
 2678 received by the state from the tax imposed under said section 12-587  
 2679 on the gross earnings from the sales of petroleum products attributable  
 2680 to sales of motor vehicle fuel. On and after July 1, 2015, for calendar  
 2681 quarters ending on or after September 30, 2015, the Comptroller shall  
 2682 deposit into the Special Transportation Fund the amount of such funds  
 2683 received by the state from the tax imposed under said section 12-587  
 2684 on the gross earnings from the sales of petroleum products.

2685 [(b) Notwithstanding the provisions of subsection (a) of section 13b-  
 2686 61, for calendar quarters ending on or after September 30, 2006, the  
 2687 Comptroller shall deposit into the Special Transportation Fund an  
 2688 annual amount in accordance with the following schedule, from such  
 2689 funds received by the state from the tax imposed under said section 12-  
 2690 587 on the gross earnings from the sales of petroleum products. Such  
 2691 transfers shall be made in quarterly installments.

T1593	Fiscal Year	Annual Transfer
T1594		
T1595	2007	\$141,000,000
T1596	2008	\$127,800,000
T1597	2009	\$141,900,000
T1598	2010	\$141,900,000
T1599	2011	\$165,300,000
T1600	2012	\$226,900,000
T1601	2013	\$199,400,000
T1602	2014	\$380,700,000
T1603	2015	\$379,100,000

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T1604	2016 and thereafter	\$377,300,000
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2692 (c) If in any calendar quarter ending on or after September 30, 2006,  
2693 receipts from the tax imposed under section 12-587 are less than  
2694 twenty-five per cent of the total of (1) the amount required to be  
2695 transferred pursuant to the Special Transportation Fund pursuant to  
2696 subsections (a) and (b) of this section, and (2) any other transfers  
2697 required by law, the Comptroller shall certify to the Treasurer the  
2698 amount of such shortfall and shall forthwith transfer an amount equal  
2699 to such shortfall from the resources of the General Fund into the  
2700 Special Transportation Fund.

2701 (d) The Commissioner of Revenue Services shall, on or before  
2702 January 1, 2013, and on or before the first day of January biennially  
2703 thereafter, calculate the amount of tax paid pursuant to section 12-587  
2704 on gasoline sold for the prior fiscal year as a percentage of total tax  
2705 collected under said section. Such percentage shall become the basis  
2706 for determining the transfers to be made under subsection (b) of this  
2707 section. The commissioner shall notify the chairpersons and ranking  
2708 members of the joint standing committee of the General Assembly  
2709 having cognizance of matters relating to finance, revenue and bonding,  
2710 and the Secretary of the Office of Policy and Management of such  
2711 percentage calculation.]

2712 Sec. 92. Section 13b-61c of the general statutes is repealed and the  
2713 following is substituted in lieu thereof (*Effective July 1, 2015*):

2714 (a) For the fiscal year ending June 30, 2010, the Comptroller shall  
2715 transfer the sum of seventy-one million two hundred thousand dollars  
2716 from the resources of the General Fund to the Special Transportation  
2717 Fund.

2718 (b) For the fiscal year ending June 30, 2011, the Comptroller shall  
2719 transfer the sum of one hundred seven million five hundred fifty  
2720 thousand dollars from the resources of the General Fund to the Special

2721 Transportation Fund.

2722 (c) For the fiscal year ending June 30, 2012, the Comptroller shall  
2723 transfer the sum of eighty-one million five hundred fifty thousand  
2724 dollars from the resources of the General Fund to the Special  
2725 Transportation Fund.

2726 (d) For the fiscal year ending June 30, 2013, the Comptroller shall  
2727 transfer the sum of ninety-five million two hundred forty-five  
2728 thousand dollars from the resources of the General Fund to the Special  
2729 Transportation Fund.

2730 [(e) For the fiscal year ending June 30, 2016, the Comptroller shall  
2731 transfer the sum of one hundred fifty-two million eight hundred  
2732 thousand dollars from the resources of the General Fund to the Special  
2733 Transportation Fund.

2734 (f) For the fiscal year ending June 30, 2017, and annually thereafter,  
2735 the Comptroller shall transfer the sum of one hundred sixty-two  
2736 million eight hundred thousand dollars from the resources of the  
2737 General Fund to the Special Transportation Fund.]

2738 Sec. 93. Section 4-66aa of the general statutes is repealed and the  
2739 following is substituted in lieu thereof (*Effective January 1, 2016*):

2740 (a) There is established, within the General Fund, a separate,  
2741 nonlapsing account to be known as the "community investment  
2742 account". The account shall contain any moneys required by law to be  
2743 deposited in the account. The funds in the account shall be distributed  
2744 every three months as follows: (1) Ten dollars of each fee credited to  
2745 said account shall be deposited into the agriculture sustainability  
2746 account established pursuant to section 4-66cc and, then, of the  
2747 remaining funds, (2) twenty-five per cent to the Department of  
2748 Economic and Community Development to use as follows: (A) Two  
2749 hundred thousand dollars, annually, to supplement the technical  
2750 assistance and preservation activities of the Connecticut Trust for  
2751 Historic Preservation, established pursuant to special act 75-93, and (B)

2752 the remainder to supplement historic preservation activities as  
2753 provided in sections 10-409 to 10-415, inclusive; (3) twenty-five per  
2754 cent to the Department of Housing to supplement new or existing  
2755 affordable housing programs; (4) twenty-five per cent to the  
2756 Department of Energy and Environmental Protection for municipal  
2757 open space grants; and (5) twenty-five per cent to the Department of  
2758 Agriculture to use as follows: (A) Five hundred thousand dollars  
2759 annually for the agricultural viability grant program established  
2760 pursuant to section 22-26j; (B) five hundred thousand dollars annually  
2761 for the farm transition program established pursuant to section 22-26k;  
2762 (C) one hundred thousand dollars annually to encourage the sale of  
2763 Connecticut-grown food to schools, restaurants, retailers and other  
2764 institutions and businesses in the state; (D) seventy-five thousand  
2765 dollars annually for the Connecticut farm link program established  
2766 pursuant to section 22-26l; (E) forty-seven thousand five hundred  
2767 dollars annually for the Seafood Advisory Council established  
2768 pursuant to section 22-455; (F) forty-seven thousand five hundred  
2769 dollars annually for the Connecticut Farm Wine Development Council  
2770 established pursuant to section 22-26c; (G) twenty-five thousand  
2771 dollars annually to the Connecticut Food Policy Council established  
2772 pursuant to section 22-456; and (H) the remainder for farmland  
2773 preservation programs pursuant to chapter 422. Each agency receiving  
2774 funds under this section may use not more than ten per cent of such  
2775 funds for administration of the programs for which the funds were  
2776 provided.

2777 (b) Notwithstanding the provisions of subsection (a) of this section,  
2778 fifty per cent of the moneys deposited in the community investment  
2779 account from January 1, 2016, until June 30, 2017, shall be credited  
2780 every three months to the resources of the General Fund, provided the  
2781 funds remaining in the account shall be distributed as provided in  
2782 subsection (a) of this section.

2783 Sec. 94. (*Effective from passage*) Notwithstanding any provision of the  
2784 general statutes, on or before June 30, 2016, the sum of \$3,500,000 shall

2785 be transferred from the Connecticut Health and Educational Facilities  
2786 Authority, established under section 10a-179 of the general statutes,  
2787 and credited to the resources of the General Fund for the fiscal year  
2788 ending June 30, 2016.

2789 Sec. 95. (*Effective from passage*) Notwithstanding any provision of the  
2790 general statutes, on or before June 30, 2017, the sum of \$3,500,000 shall  
2791 be transferred from the Connecticut Health and Educational Facilities  
2792 Authority, established under section 10a-179 of the general statutes,  
2793 and credited to the resources of the General Fund for the fiscal year  
2794 ending June 30, 2017.

2795 Sec. 96. (*Effective July 1, 2015*) Notwithstanding the provisions of  
2796 section 16-331cc of the general statutes, the sum of \$4,200,000 shall be  
2797 transferred from the public, educational and governmental  
2798 programming and education technology investment account and  
2799 credited to the resources of the General Fund for the fiscal year ending  
2800 June 30, 2016.

2801 Sec. 97. (*Effective July 1, 2016*) Notwithstanding the provisions of  
2802 section 16-331cc of the general statutes, the sum of \$4,300,000 shall be  
2803 transferred from the public, educational and governmental  
2804 programming and education technology investment account and  
2805 credited to the resources of the General Fund for the fiscal year ending  
2806 June 30, 2017.

2807 Sec. 98. (NEW) (*Effective July 1, 2015*) Notwithstanding the  
2808 provisions of subsection (b) of section 16-331bb of the general statutes,  
2809 the sum of \$3,000,000 shall be transferred from the municipal video  
2810 competition trust account and credited to the resources of the General  
2811 Fund for the fiscal year ending June 30, 2016, and each fiscal year  
2812 thereafter.

2813 Sec. 99. Subsection (a) of section 21a-408d of the general statutes is  
2814 repealed and the following is substituted in lieu thereof (*Effective July*  
2815 *1, 2015*):

2816 (a) Each qualifying patient who is issued a written certification for  
2817 the palliative use of marijuana under subdivision (1) of subsection (a)  
2818 of section 21a-408a, and the primary caregiver of such qualifying  
2819 patient, shall register with the Department of Consumer Protection.  
2820 Such registration shall be effective from the date the Department of  
2821 Consumer Protection issues a certificate of registration until the  
2822 expiration of the written certification issued by the physician. The  
2823 qualifying patient and the primary caregiver shall provide sufficient  
2824 identifying information, as determined by the department, to establish  
2825 the personal identity of the qualifying patient and the primary  
2826 caregiver. The qualifying patient or the primary caregiver shall report  
2827 any change in such information to the department not later than five  
2828 business days after such change. The department shall issue a  
2829 registration certificate to the qualifying patient and to the primary  
2830 caregiver and may charge a reasonable fee, not to exceed twenty-five  
2831 dollars, for each registration certificate issued under this subsection.  
2832 Any registration fees collected by the department under this  
2833 subsection shall be paid to the State Treasurer and credited to the  
2834 [account established pursuant to section 21a-408q] General Fund.

2835 Sec. 100. Subsection (c) of section 21a-408h of the general statutes is  
2836 repealed and the following is substituted in lieu thereof (*Effective July*  
2837 *1, 2015*):

2838 (c) Any fees collected by the Department of Consumer Protection  
2839 under this section shall be paid to the State Treasurer and credited to  
2840 the [account established pursuant to section 21a-408q] General Fund.

2841 Sec. 101. Subsection (c) of section 21a-408i of the general statutes is  
2842 repealed and the following is substituted in lieu thereof (*Effective July*  
2843 *1, 2015*):

2844 (c) Any fees collected by the Department of Consumer Protection  
2845 under this section shall be paid to the State Treasurer and credited to  
2846 the [account established pursuant to section 21a-408q] General Fund.

2847 Sec. 102. Subsection (b) of section 21a-408m of the general statutes is  
2848 repealed and the following is substituted in lieu thereof (*Effective July*  
2849 *1, 2015*):

2850 (b) The Commissioner of Consumer Protection shall adopt  
2851 regulations, in accordance with chapter 54, to establish a reasonable fee  
2852 to be collected from each qualifying patient to whom a written  
2853 certification for the palliative use of marijuana is issued under  
2854 subdivision (1) of subsection (a) of section 21a-408a, for the purpose of  
2855 offsetting the direct and indirect costs of administering the provisions  
2856 of sections 21a-408 to 21a-408n, inclusive. The commissioner shall  
2857 collect such fee at the time the qualifying patient registers with the  
2858 Department of Consumer Protection under subsection (a) of section  
2859 21a-408d, as amended by this act. Such fee shall be in addition to any  
2860 registration fee that may be charged under said subsection. The fees  
2861 required to be collected by the commissioner from qualifying patients  
2862 under this subsection shall be paid to the State Treasurer and credited  
2863 to the [account established pursuant to section 21a-408q] General  
2864 Fund.

2865 Sec. 103. Section 12-801 of the general statutes is repealed and the  
2866 following is substituted in lieu thereof (*Effective July 1, 2015*):

2867 As used in [sections] section 12-563a, [and] sections 12-800 to 12-818,  
2868 inclusive, and section 105 of this act, the following terms shall have the  
2869 following meanings unless the context clearly indicates another  
2870 meaning:

2871 (1) "Board" or "board of directors" means the board of directors of  
2872 the corporation;

2873 (2) "Corporation" means the Connecticut Lottery Corporation as  
2874 created under section 12-802;

2875 (3) "Division" means the former Division of Special Revenue in the  
2876 Department of Revenue Services;

2877 (4) "Lottery" means (A) the Connecticut state lottery conducted prior  
2878 to the transfer authorized under section 12-808 by the Division of  
2879 Special Revenue, (B) after such transfer, the Connecticut state lottery  
2880 conducted by the corporation pursuant to sections 12-563a and 12-800  
2881 to 12-818, inclusive, [and] (C) the state lottery referred to in subsection  
2882 (a) of section 53-278g, and (D) keno conducted by the corporation  
2883 pursuant to section 105 of this act;

2884 (5) "Keno" means a lottery game in which a subset of numbers are  
2885 drawn from a larger field of numbers by a central computer system  
2886 using an approved random number generator, wheel system device or  
2887 other drawing device. "Keno" does not include a game operated on a  
2888 video facsimile machine;

2889 [(5)] (6) "Lottery fund" means a fund or funds established by, and  
2890 under the management and control of, the corporation, into which all  
2891 lottery revenues of the corporation are deposited, from which all  
2892 payments and expenses of the corporation are paid and from which  
2893 transfers to the General Fund are made pursuant to section 12-812; and

2894 [(6)] (7) "Operating revenue" means total revenue received from  
2895 lottery sales less all cancelled sales and amounts paid as prizes but  
2896 before payment or provision for payment of any other expenses.

2897 Sec. 104. Subdivision (4) of subsection (b) of section 12-806 of the  
2898 general statutes is repealed and the following is substituted in lieu  
2899 thereof (*Effective July 1, 2015*):

2900 (4) To introduce new lottery games, modify existing lottery games,  
2901 utilize existing and new technologies, determine distribution channels  
2902 for the sale of lottery tickets, introduce keno pursuant to signed  
2903 agreements with the Mashantucket Pequot Tribe and the Mohegan  
2904 Tribe of Indians of Connecticut, in accordance with section 105 of this  
2905 act, and, to the extent specifically authorized by regulations adopted  
2906 by the Department of Consumer Protection pursuant to chapter 54,  
2907 introduce instant ticket vending machines, kiosks and automated

2908 wagering systems or machines, with all such rights being subject to  
2909 regulatory oversight by the Department of Consumer Protection,  
2910 except that the corporation shall not offer any interactive on-line  
2911 lottery games, including on-line video lottery games for promotional  
2912 purposes;

2913 Sec. 105. (NEW) (*Effective July 1, 2015*) Notwithstanding the  
2914 provisions of section 3-6c of the general statutes, the Secretary of the  
2915 Office of Policy and Management, on behalf of the state of Connecticut,  
2916 may enter into separate agreements with the Mashantucket Pequot  
2917 Tribe and the Mohegan Tribe of Indians of Connecticut concerning the  
2918 operation of keno by the Connecticut Lottery Corporation in the state  
2919 of Connecticut. The corporation may not operate keno until such  
2920 separate agreements are effective.

2921 Sec. 106. (NEW) (*Effective July 1, 2015*) The Connecticut Lottery  
2922 Corporation shall exclusively operate and manage the sale of lottery  
2923 games in the state of Connecticut except on the reservations of the  
2924 Mashantucket Pequot Tribe and the Mohegan Tribe of Indians of  
2925 Connecticut.

2926 Sec. 107. Section 12-692 of the general statutes is repealed and the  
2927 following is substituted in lieu thereof (*Effective July 1, 2015*):

2928 (a) For purposes of this section:

2929 (1) "Passenger motor vehicle" means a passenger vehicle, which is  
2930 rented without a driver and which is part of a motor vehicle fleet of  
2931 five or more passenger motor vehicles that are used for rental purposes  
2932 by a rental company.

2933 (2) "Rental truck" means a (A) vehicle rented without a driver that  
2934 has a gross vehicle weight rating of twenty-six thousand pounds or  
2935 less and is used in the transportation of personal property but not for  
2936 business purposes, or (B) trailer that has a gross vehicle weight rating  
2937 of not more than six thousand pounds.

2938 (3) "Rental company" means any business entity that is engaged in  
2939 the business of renting passenger motor vehicles, rental trucks without  
2940 a driver or machinery in this state to lessees and that uses for rental  
2941 purposes a motor vehicle fleet of five or more passenger motor  
2942 vehicles, rental trucks or pieces of machinery in this state, but does not  
2943 mean any person, firm or corporation that is licensed, or required to be  
2944 licensed, pursuant to section 14-52, (A) as a new car dealer, repairer or  
2945 limited repairer, or (B) as a used car dealer that is not primarily  
2946 engaged in the business of renting passenger motor vehicles or rental  
2947 trucks without a driver in this state to lessees. "Rental company" does  
2948 not include a business entity with total annual rental income,  
2949 excluding retail or wholesale sales of rental equipment, that is less than  
2950 fifty-one per cent of the total revenue of the business entity in a given  
2951 taxable year.

2952 (4) "Lessee" means any person who leases a passenger motor  
2953 vehicle, rental truck or machinery from a rental company for such  
2954 person's own use and not for rental to others.

2955 (5) "Machinery" means [heavy] all equipment [without an operator  
2956 that may be used for construction, mining or forestry, including, but  
2957 not limited to, bulldozers, earthmoving equipment, well-drilling  
2958 machinery and equipment or cranes] owned by a rental company.

2959 (b) There is hereby imposed a three per cent surcharge on each  
2960 passenger motor vehicle or rental truck rented within the state by a  
2961 rental company to a lessee for a period of less than thirty-one days. The  
2962 rental surcharge shall be imposed on the total amount the rental  
2963 company charges the lessee for the rental of a motor vehicle. Such  
2964 surcharge shall be in addition to any tax otherwise applicable to any  
2965 such transaction and shall be includable in the measure of the sales  
2966 and use taxes imposed under chapter 219.

2967 (c) There is hereby imposed a one and one-half per cent surcharge  
2968 on machinery rented within the state by a rental company to a lessee  
2969 for a period of less than [thirty-one] three hundred sixty-five days or

2970 under an open-ended contract for an undefined period of time. The  
2971 rental surcharge shall be imposed on the total amount the rental  
2972 company charges the lessee for the rental of the machinery. Such  
2973 surcharge shall be in addition to any tax otherwise applicable to any  
2974 such transaction, and shall be includable in the measure of the sales  
2975 and use taxes imposed under chapter 219. [For purposes of this  
2976 subsection, such period shall commence on the date any such  
2977 machinery is rented to the lessee, and terminate on the date such  
2978 machinery is returned to the rental company.]

2979 (d) Reimbursement for the surcharge imposed by subsections (b)  
2980 and (c) of this section shall be collected by the rental company from the  
2981 lessee and such surcharge reimbursement, termed "surcharge" in this  
2982 subsection, shall be paid by the lessee to the rental company and each  
2983 rental company shall collect from the lessee the full amount of the  
2984 surcharge imposed by said subsections (b) and (c). Such surcharge  
2985 shall be a debt from the lessee to the rental company, when so added  
2986 to the original lease or rental price, and shall be recoverable at law in  
2987 the same manner as other debts. The rental contract shall separately  
2988 indicate the rental surcharge imposed on each passenger motor  
2989 vehicle, truck rental or piece of machinery. The rental surcharge shall,  
2990 subject to the provisions of subsection (e) of this section, be retained by  
2991 the rental company.

2992 (e) (1) On or before February 15, 1997, and the fifteenth of February  
2993 annually thereafter, each rental company shall file a consolidated  
2994 report with the Commissioner of Revenue Services detailing the  
2995 aggregate amount of personal property tax that is actually paid by  
2996 such company to a Connecticut municipality or municipalities during  
2997 the preceding calendar year on passenger motor vehicles, rental trucks  
2998 or pieces of machinery that are used for rental purposes by such  
2999 company, the aggregate amount of registration and titling fees that are  
3000 actually paid by such company to the Department of Motor Vehicles of  
3001 this state during the preceding calendar year on passenger motor  
3002 vehicles, rental trucks or pieces of machinery that are used for rental

3003 purposes by such company and the aggregate amount of the rental  
3004 surcharge that is actually received, pursuant to this section, by such  
3005 company during the preceding calendar year on passenger motor  
3006 vehicles, rental trucks or pieces of machinery that are used for rental  
3007 purposes by such company. The report shall also show such other  
3008 information as the commissioner deems necessary for the proper  
3009 administration of this section.

3010 (2) On or before February 15, 1997, and the fifteenth of February  
3011 annually thereafter, each rental company shall remit to the  
3012 Commissioner of Revenue Services for deposit in the General Fund,  
3013 the amount by which the aggregate amount of the rental surcharge  
3014 actually received by such company on such vehicles or machinery  
3015 during the preceding calendar year exceeds the sum of the aggregate  
3016 amount of property taxes actually paid by such company on such  
3017 vehicles or machinery to a Connecticut municipality or municipalities  
3018 during the preceding calendar year and the aggregate amount of  
3019 registration and titling fees actually paid by such company on such  
3020 vehicles or machinery to the Department of Motor Vehicles of this state  
3021 during the preceding calendar year.

3022 (3) For purposes of this subsection, in the case of any rental  
3023 company that leases a passenger motor vehicle, rental truck or piece of  
3024 machinery from another person and that uses such vehicle or  
3025 machinery for rental purposes and such lease requires such rental  
3026 company to pay the registration and titling fees and the property taxes  
3027 to such other person, the rental company shall include (A) in the  
3028 aggregate amount of registration and titling fees actually paid by such  
3029 rental company to the Department of Motor Vehicles of this state, any  
3030 such registration and titling fees actually paid by such rental company  
3031 to such other person on such passenger motor vehicle, rental truck or  
3032 piece of machinery, and (B) in the aggregate amount of property taxes  
3033 actually paid by such rental company to a Connecticut municipality or  
3034 municipalities, any such property taxes actually paid by such rental  
3035 company to such other person on such passenger motor vehicle or

3036 vehicles, rental truck or trucks or one or more pieces of machinery.

3037 (f) Any person who fails to pay any amount required to be paid to  
3038 the Commissioner of Revenue Services under this section within the  
3039 time required shall pay a penalty of fifteen per cent of such amount or  
3040 fifty dollars, whichever amount is greater, in addition to such amount,  
3041 plus interest at the rate of one per cent per month or fraction thereof  
3042 from the due date of such amount until the date of payment. Subject to  
3043 the provisions of section 12-3a, the commissioner may waive all or any  
3044 part of the penalties provided under this section when it is proven to  
3045 the satisfaction of the commissioner that the failure to pay any amount  
3046 required to be paid to the commissioner was due to reasonable cause  
3047 and was not intentional or due to neglect.

3048 (g) The Commissioner of Revenue Services for good cause may  
3049 extend the time for making any report and paying any amount  
3050 required to be paid to the commissioner under this section if a written  
3051 request therefor is filed with the commissioner together with a  
3052 tentative report which shall be accompanied by a payment of any  
3053 amount tentatively believed to be due to the commissioner, on or  
3054 before the last day for filing the report. Any person to whom an  
3055 extension is granted shall pay, in addition to the amount required to be  
3056 paid, interest at the rate of one per cent per month or fraction thereof  
3057 from the date on which such amount would have been due without  
3058 the extension until the date of payment.

3059 (h) The provisions of sections 12-548 to 12-554, inclusive, and section  
3060 12-555a shall apply to the provisions of this section in the same manner  
3061 and with the same force and effect as if the language of said sections  
3062 12-548 to 12-554, inclusive, and section 12-555a had been incorporated  
3063 in full into this section, except to the extent that any provision is  
3064 inconsistent with a provision in this section, and except that the term  
3065 "tax" shall be read as "surcharge".

3066 Sec. 108. Subsection (a) of section 53-344b of the general statutes is  
3067 repealed and the following is substituted in lieu thereof (*Effective*

3068 *January 1, 2016*):

3069 (a) As used in this section and sections 109 and 110 of this act:

3070 (1) "Electronic nicotine delivery system" means an electronic device  
3071 that may be used to simulate smoking in the delivery of nicotine or  
3072 other substance to a person inhaling from the device, and includes, but  
3073 is not limited to, an electronic cigarette, electronic cigar, electronic  
3074 cigarillo, electronic pipe or electronic hookah and any related device  
3075 and any cartridge, electronic cigarette liquid or other component of  
3076 such device;

3077 (2) "Cardholder" means any person who presents a driver's license  
3078 or an identity card to a seller or seller's agent or employee, to purchase  
3079 or receive an electronic nicotine delivery system or vapor product from  
3080 such seller or seller's agent or employee;

3081 (3) "Identity card" means an identification card issued in accordance  
3082 with the provisions of section 1-1h;

3083 (4) "Transaction scan" means the process by which a seller or seller's  
3084 agent or employee checks, by means of a transaction scan device, the  
3085 validity of a driver's license or an identity card;

3086 (5) "Transaction scan device" means any commercial device or  
3087 combination of devices used at a point of sale that is capable of  
3088 deciphering in an electronically readable format the information  
3089 encoded on the magnetic strip or bar code of a driver's license or an  
3090 identity card;

3091 (6) "Sale" or "sell" means an act done intentionally by any person,  
3092 whether done as principal, proprietor, agent, servant or employee, of  
3093 transferring, or offering or attempting to transfer, for consideration, an  
3094 electronic nicotine delivery system or vapor product, including  
3095 bartering or exchanging, or offering to barter or exchange, an  
3096 electronic nicotine delivery system or vapor product;

3097 (7) "Give" or "giving" means an act done intentionally by any  
3098 person, whether done as principal, proprietor, agent, servant or  
3099 employee, of transferring, or offering or attempting to transfer,  
3100 without consideration, an electronic nicotine delivery system or vapor  
3101 product;

3102 (8) "Deliver" or "delivering" means an act done intentionally by any  
3103 person, whether as principal, proprietor, agent, servant or employee,  
3104 of transferring, or offering or attempting to transfer, physical  
3105 possession or control of an electronic nicotine delivery system or vapor  
3106 product; [and]

3107 (9) "Vapor product" means any product that employs a heating  
3108 element, power source, electronic circuit or other electronic, chemical  
3109 or mechanical means, regardless of shape or size, to produce a vapor  
3110 that may or may not include nicotine, that is inhaled by the user of  
3111 such product; and

3112 (10) "Electronic cigarette liquid" means a liquid that, when used in  
3113 an electronic nicotine delivery system or vapor product, produces a  
3114 vapor that may or may not include nicotine and is inhaled by the user  
3115 of such electronic nicotine delivery system or vapor product.

3116 Sec. 109. (NEW) (*Effective January 1, 2016*) (a) On and after March 1,  
3117 2016, no person in this state may sell, offer for sale or possess with  
3118 intent to sell an electronic nicotine delivery system or vapor product  
3119 unless such person has obtained an electronic nicotine delivery system  
3120 certificate of dealer registration from the Commissioner of Consumer  
3121 Protection pursuant to this section. An electronic nicotine delivery  
3122 system certificate of dealer registration shall allow the sale of electronic  
3123 nicotine delivery systems or vapor products. A holder of an electronic  
3124 nicotine delivery system certificate of dealer registration shall post  
3125 such registration in a prominent location adjacent to electronic nicotine  
3126 delivery system products or vapor products offered for sale.

3127 (b) (1) On or after January 1, 2016, any person desiring an electronic

3128 nicotine delivery system certificate of dealer registration or a renewal  
3129 of such a certificate of dealer registration shall make a sworn  
3130 application therefor to the Department of Consumer Protection upon  
3131 forms to be furnished by the department, showing the name and  
3132 address of the applicant, the location of the place of business which is  
3133 to be operated under such certificate of dealer registration and a  
3134 financial statement setting forth all elements and details of any  
3135 business transactions connected with the application. The application  
3136 shall also indicate any crimes of which the applicant has been  
3137 convicted. Applicants shall submit documents sufficient to establish  
3138 that state and local building, fire and zoning requirements will be met  
3139 at the location of any sale. The department may, in its discretion,  
3140 conduct an investigation to determine whether a certificate of dealer  
3141 registration shall be issued to an applicant.

3142 (2) The commissioner shall issue an electronic nicotine delivery  
3143 system certificate of dealer registration to any such applicant not later  
3144 than thirty days after the date of application unless the commissioner  
3145 finds: (A) The applicant has wilfully made a materially false statement  
3146 in such application or in any other application made to the  
3147 commissioner; (B) the applicant has neglected to pay any taxes due to  
3148 this state; or (C) the applicant has been convicted of violating any of  
3149 the cigarette or other tobacco products tax laws of this or any other  
3150 state or the cigarette tax laws of the United States or has such a  
3151 criminal record that the commissioner reasonably believes that such  
3152 applicant is not a suitable person to be issued a license, provided no  
3153 refusal shall be rendered under this subdivision except in accordance  
3154 with the provisions of sections 46a-80 and 46a-81 of the general  
3155 statutes.

3156 (3) A certificate of dealer registration issued under this section shall  
3157 be renewed annually and may be suspended or revoked at the  
3158 discretion of the Department of Consumer Protection. Any person  
3159 aggrieved by a denial of an application, refusal to renew a dealer  
3160 registration or suspension or revocation of a dealer registration may

3161 appeal in the manner prescribed for permits under section 30-55 of the  
3162 general statutes. An electronic nicotine delivery system certificate of  
3163 dealer registration shall not constitute property, nor shall it be subject  
3164 to attachment and execution, nor shall it be alienable, except that it  
3165 shall descend to the estate of a deceased holder of a certificate of dealer  
3166 registration by the laws of testate or intestate succession.

3167 (4) The applicant shall pay to the department a nonrefundable  
3168 application fee of seventy-five dollars, which fee shall be in addition to  
3169 the annual fee prescribed in subsection (c) of this section. An  
3170 application fee shall not be charged for an application to renew a  
3171 certificate of dealer registration.

3172 (5) In any case in which a certificate of dealer registration has been  
3173 issued to a partnership, if one or more of the partners dies or retires,  
3174 the remaining partner or partners need not file a new application for  
3175 the unexpired portion of the current certificate of dealer registration,  
3176 and no additional fee for such unexpired portion shall be required.  
3177 Notice of any such change shall be given to the department and the  
3178 certificate of dealer registration shall be endorsed to show correct  
3179 ownership. Whenever any partnership changes by reason of the  
3180 addition of one or more partners, a new application and the payment  
3181 of new application and annual fees shall be required.

3182 (c) The annual fee for an electronic nicotine delivery system  
3183 certificate of dealer registration shall be four hundred dollars.

3184 (d) The department may renew a certificate of dealer registration  
3185 issued under this section that has expired if the applicant pays to the  
3186 department any fine imposed by the commissioner pursuant to  
3187 subsection (c) of section 21a-4 of the general statutes, which fine shall  
3188 be in addition to the fees prescribed in this section for the certificate of  
3189 dealer registration applied for. The provisions of this subsection shall  
3190 not apply to any certificate of dealer registration which is the subject of  
3191 administrative or court proceedings.

3192 (e) (1) Any person in this state who knowingly sells, offers for sale  
3193 or possesses with intent to sell an electronic nicotine delivery system or  
3194 vapor product without a certificate of dealer registration as required  
3195 under this section shall be fined not more than fifty dollars for each  
3196 day of such violation, except that the commissioner may waive all or  
3197 any part of such fine if it is proven to the commissioner's satisfaction  
3198 that the failure to obtain or renew such certificate of dealer registration  
3199 was due to reasonable cause.

3200 (2) Notwithstanding the provisions of subdivision (1) of this  
3201 subsection, any person whose electronic nicotine delivery system  
3202 certificate of dealer registration has expired and who knowingly sells,  
3203 offers for sale or possesses with intent to sell an electronic nicotine  
3204 delivery system or vapor product, where such person's period of  
3205 operation without such certificate of dealer registration is not more  
3206 than ninety days from the date of expiration of such certificate of  
3207 dealer registration, shall have committed an infraction and shall be  
3208 fined ninety dollars.

3209 (3) Notwithstanding the provisions of subdivisions (1) and (2) of  
3210 this subsection, no penalty shall be imposed under this subsection  
3211 unless the commissioner sends written notice of any violation to the  
3212 person who is subject to a penalty under subdivision (1) or (2) of this  
3213 subsection and allows such person sixty days from the date such notice  
3214 was sent to cease such violation and comply with the requirements of  
3215 this section. Such written notice shall be sent, within available  
3216 appropriations, by mail evidenced by a certificate of mailing or other  
3217 similar United States Postal Service form from which the date of  
3218 deposit can be verified.

3219 Sec. 110. (NEW) (*Effective January 1, 2016*) (a) On and after March 1,  
3220 2016, no person in this state may manufacture an electronic nicotine  
3221 delivery system or vapor product unless such person has obtained an  
3222 electronic nicotine delivery system certificate of manufacturer  
3223 registration from the Commissioner of Consumer Protection pursuant  
3224 to this section. An electronic nicotine delivery system certificate of

3225 manufacturer registration shall allow the manufacture of electronic  
3226 nicotine delivery systems or vapor products in this state. For the  
3227 purposes of this section, "manufacturer" means any person who mixes,  
3228 compounds, repackages or resizes any nicotine-containing electronic  
3229 nicotine delivery system or vapor product.

3230 (b) (1) On or after January 1, 2016, any person desiring an electronic  
3231 nicotine delivery system certificate of manufacturer registration or a  
3232 renewal of such a certificate of manufacturer registration shall make a  
3233 sworn application therefor to the Department of Consumer Protection  
3234 upon forms to be furnished by the department, showing the name and  
3235 address of the applicant, the location of the place of business which is  
3236 to be operated under such certificate of manufacturer registration and  
3237 a financial statement setting forth all elements and details of any  
3238 business transactions connected with the application. The application  
3239 shall also indicate any crimes of which the applicant has been  
3240 convicted. Applicants shall submit documents sufficient to establish  
3241 that state and local building, fire and zoning requirements will be met  
3242 at the place of manufacture. The department may, in its discretion,  
3243 conduct an investigation to determine whether a certificate of  
3244 manufacturer registration shall be issued to an applicant.

3245 (2) The commissioner shall issue an electronic nicotine delivery  
3246 system certificate of manufacturer registration to any such applicant  
3247 not later than thirty days after the date of application unless the  
3248 commissioner finds: (A) The applicant has wilfully made a materially  
3249 false statement in such application or in any other application made to  
3250 the commissioner; (B) the applicant has neglected to pay any taxes due  
3251 to this state; (C) the applicant has been convicted of violating any of  
3252 the cigarette or other tobacco products tax laws of this or any other  
3253 state or the cigarette tax laws of the United States or has such a  
3254 criminal record that the commissioner reasonably believes that such  
3255 applicant is not a suitable person to be issued a license, provided no  
3256 refusal shall be rendered under this subdivision except in accordance  
3257 with the provisions of sections 46a-80 and 46a-81 of the general

3258 statutes.

3259 (3) A certificate of manufacturer registration issued under this  
3260 section shall be renewed annually and may be suspended or revoked  
3261 at the discretion of the Department of Consumer Protection. Any  
3262 person aggrieved by a denial of an application, refusal to renew a  
3263 certificate of manufacturer registration or suspension or revocation of a  
3264 certificate of manufacturer registration may appeal in the manner  
3265 prescribed for permits under section 30-55 of the general statutes. An  
3266 electronic nicotine delivery system certificate of manufacturer  
3267 registration shall not constitute property, nor shall it be subject to  
3268 attachment and execution, nor shall it be alienable, except that it shall  
3269 descend to the estate of a deceased holder of a certificate of  
3270 manufacturer registration by the laws of testate or intestate succession.

3271 (4) The applicant shall pay to the department a nonrefundable  
3272 application fee of seventy-five dollars, which fee shall be in addition to  
3273 the annual fee prescribed in subsection (c) of this section. An  
3274 application fee shall not be charged for an application to renew a  
3275 certificate of manufacturer registration.

3276 (5) In any case in which a certificate of manufacturer registration has  
3277 been issued to a partnership, if one or more of the partners dies or  
3278 retires, the remaining partner or partners need not file a new  
3279 application for the unexpired portion of the current certificate of  
3280 manufacturer registration, and no additional fee for such unexpired  
3281 portion shall be required. Notice of any such change shall be given to  
3282 the department and the certificate of manufacturer registration shall be  
3283 endorsed to show correct ownership. Whenever any partnership  
3284 changes by reason of the addition of one or more partners, a new  
3285 application and the payment of new application and annual fees shall  
3286 be required.

3287 (c) The annual fee for an electronic nicotine delivery system  
3288 certificate of manufacturer registration shall be four hundred dollars.

3289 (d) The department may renew a certificate of manufacturer  
3290 registration issued under this section that has expired if the applicant  
3291 pays to the department any fine imposed by the commissioner  
3292 pursuant to subsection (c) of section 21a-4 of the general statutes,  
3293 which fine shall be in addition to the fees prescribed in this section for  
3294 the certificate of manufacturer registration applied for. The provisions  
3295 of this subsection shall not apply to any certificate of manufacturer  
3296 registration which is the subject of administrative or court  
3297 proceedings.

3298 (e) (1) Any person in this state who knowingly manufactures an  
3299 electronic nicotine delivery system or vapor product without a  
3300 certificate of manufacturer registration as required under this section  
3301 shall be fined not more than fifty dollars for each day of such violation,  
3302 except that the commissioner may waive all or any part of such fine if  
3303 it is proven to the commissioner's satisfaction that the failure to obtain  
3304 or renew such certificate of manufacturer registration was due to  
3305 reasonable cause.

3306 (2) Notwithstanding the provisions of subdivision (1) of this  
3307 subsection, any person whose electronic nicotine delivery system  
3308 certificate of manufacturer registration has expired and who  
3309 manufactures in this state an electronic nicotine delivery system or  
3310 vapor product, where such person's period of operation without such  
3311 certificate of manufacturer registration is not more than ninety days  
3312 from the date of expiration of such certificate of manufacturer  
3313 registration, shall have committed an infraction and shall be fined  
3314 ninety dollars.

3315 (3) Notwithstanding the provisions of subdivisions (1) and (2) of  
3316 this subsection, no penalty shall be imposed under this subsection  
3317 unless the commissioner sends written notice of any violation to the  
3318 person who is subject to a penalty under subdivision (1) or (2) of this  
3319 subsection and allows such person sixty days from the date such notice  
3320 was sent to cease such violation and comply with the requirements of  
3321 this section. Such written notice shall be sent, within available

3322 appropriations, by mail evidenced by a certificate of mailing or other  
3323 similar United States Postal Service form from which the date of  
3324 deposit can be verified.

3325 Sec. 111. (*Effective from passage*) Not later than thirty days after the  
3326 federal Food and Drug Administration's proposed rule deeming  
3327 tobacco products to be subject to the federal Food, Drug and Cosmetic  
3328 Act, 21 CFR Parts 1100, 1140 and 1143, becomes final, the joint standing  
3329 committee of the General Assembly having cognizance of matters  
3330 relating to public health shall hold a public hearing for the purpose of  
3331 reviewing such rule and determining whether the committee  
3332 recommends amendments to the general statutes concerning products  
3333 subject to the rule, which products may include, but need not be  
3334 limited to, electronic nicotine delivery systems, vapor products and  
3335 electronic cigarette liquid.

3336 Sec. 112. Section 19a-88 of the general statutes is repealed and the  
3337 following is substituted in lieu thereof (*Effective July 1, 2015*):

3338 (a) Each person holding a license to practice dentistry, optometry,  
3339 midwifery or dental hygiene shall, annually, during the month of such  
3340 person's birth, register with the Department of Public Health, upon  
3341 payment of: [the] (1) The professional services fee for class I, as defined  
3342 in section 33-182l, plus [five] ten dollars, in the case of a dentist, except  
3343 as provided in sections 19a-88b and 20-113b; (2) the professional  
3344 services fee for class H, as defined in section 33-182l, plus five dollars,  
3345 in the case of an optometrist; [, fifteen] (3) twenty dollars in the case of  
3346 a midwife; and (4) one hundred five dollars in the case of a dental  
3347 hygienist. Such registration shall be on blanks to be furnished by the  
3348 department for such purpose, giving such person's name in full, such  
3349 person's residence and business address and such other information as  
3350 the department requests. Each person holding a license to practice  
3351 dentistry who has retired from the profession may renew such license,  
3352 but the fee shall be ten per cent of the professional services fee for class  
3353 I, as defined in section 33-182l, or ninety-five dollars, whichever is  
3354 greater. Any license provided by the department at a reduced fee

3355 pursuant to this subsection shall indicate that the dentist is retired.

3356 (b) Each person holding a license to practice medicine, surgery,  
3357 podiatry, chiropractic or naturopathy shall, annually, during the  
3358 month of such person's birth, register with the Department of Public  
3359 Health, upon payment of the professional services fee for class I, as  
3360 defined in section 33-182l. Each person holding a license to practice  
3361 medicine or surgery shall pay [~~five~~] ten dollars in addition to such  
3362 professional services fee. Such registration shall be on blanks to be  
3363 furnished by the department for such purpose, giving such person's  
3364 name in full, such person's residence and business address and such  
3365 other information as the department requests.

3366 (c) (1) Each person holding a license to practice as a registered  
3367 nurse, shall, annually, during the month of such person's birth, register  
3368 with the Department of Public Health, upon payment of one hundred  
3369 [~~five~~] ten dollars, on blanks to be furnished by the department for such  
3370 purpose, giving such person's name in full, such person's residence  
3371 and business address and such other information as the department  
3372 requests. Each person holding a license to practice as a registered nurse  
3373 who has retired from the profession may renew such license, but the  
3374 fee shall be ten per cent of the professional services fee for class B, as  
3375 defined in section 33-182l, plus five dollars. Any license provided by  
3376 the department at a reduced fee shall indicate that the registered nurse  
3377 is retired.

3378 (2) Each person holding a license as an advanced practice registered  
3379 nurse shall, annually, during the month of such person's birth, register  
3380 with the Department of Public Health, upon payment of one hundred  
3381 [~~twenty-five~~] thirty dollars, on blanks to be furnished by the  
3382 department for such purpose, giving such person's name in full, such  
3383 person's residence and business address and such other information as  
3384 the department requests. No such license shall be renewed unless the  
3385 department is satisfied that the person maintains current certification  
3386 as either a nurse practitioner, a clinical nurse specialist or a nurse  
3387 anesthetist from one of the following national certifying bodies which

3388 certify nurses in advanced practice: The American Nurses' Association,  
3389 the Nurses' Association of the American College of Obstetricians and  
3390 Gynecologists Certification Corporation, the National Board of  
3391 Pediatric Nurse Practitioners and Associates or the American  
3392 Association of Nurse Anesthetists. Each person holding a license to  
3393 practice as an advanced practice registered nurse who has retired from  
3394 the profession may renew such license, but the fee shall be ten per cent  
3395 of the professional services fee for class C, as defined in section 33-182l,  
3396 plus five dollars. Any license provided by the department at a reduced  
3397 fee shall indicate that the advanced practice registered nurse is retired.

3398 (3) Each person holding a license as a licensed practical nurse shall,  
3399 annually, during the month of such person's birth, register with the  
3400 Department of Public Health, upon payment of [~~sixty-five~~] seventy  
3401 dollars, on blanks to be furnished by the department for such purpose,  
3402 giving such person's name in full, such person's residence and  
3403 business address and such other information as the department  
3404 requests. Each person holding a license to practice as a licensed  
3405 practical nurse who has retired from the profession may renew such  
3406 license, but the fee shall be ten per cent of the professional services fee  
3407 for class A, as defined in section 33-182l, plus five dollars. Any license  
3408 provided by the department at a reduced fee shall indicate that the  
3409 licensed practical nurse is retired.

3410 (4) Each person holding a license as a nurse-midwife shall, annually,  
3411 during the month of such person's birth, register with the Department  
3412 of Public Health, upon payment of one hundred [~~twenty-five~~] thirty  
3413 dollars, on blanks to be furnished by the department for such purpose,  
3414 giving such person's name in full, such person's residence and  
3415 business address and such other information as the department  
3416 requests. No such license shall be renewed unless the department is  
3417 satisfied that the person maintains current certification from the  
3418 American College of Nurse-Midwives.

3419 (5) (A) Each person holding a license to practice physical therapy  
3420 shall, annually, during the month of such person's birth, register with

3421 the Department of Public Health, upon payment of the professional  
3422 services fee for class B, as defined in section 33-182l, plus five dollars,  
3423 on blanks to be furnished by the department for such purpose, giving  
3424 such person's name in full, such person's residence and business  
3425 address and such other information as the department requests.

3426 (B) Each person holding a physical therapist assistant license shall,  
3427 annually, during the month of such person's birth, register with the  
3428 Department of Public Health, upon payment of the professional  
3429 services fee for class A, as defined in section 33-182l, plus five dollars,  
3430 on blanks to be furnished by the department for such purpose, giving  
3431 such person's name in full, such person's residence and business  
3432 address and such other information as the department requests.

3433 (6) Each person holding a license as a physician assistant shall,  
3434 annually, during the month of such person's birth, register with the  
3435 Department of Public Health, upon payment of a fee of one hundred  
3436 [fifty] fifty-five dollars, on blanks to be furnished by the department  
3437 for such purpose, giving such person's name in full, such person's  
3438 residence and business address and such other information as the  
3439 department requests. No such license shall be renewed unless the  
3440 department is satisfied that the practitioner has met the mandatory  
3441 continuing medical education requirements of the National  
3442 Commission on Certification of Physician Assistants or a successor  
3443 organization for the certification or recertification of physician  
3444 assistants that may be approved by the department and has passed  
3445 any examination or continued competency assessment the passage of  
3446 which may be required by said commission for maintenance of current  
3447 certification by said commission.

3448 (d) No provision of this section shall be construed to apply to any  
3449 person practicing Christian Science.

3450 (e) (1) Each person holding a license or certificate issued under  
3451 section 19a-514, 20-65k, as amended by this act, 20-74s, as amended by  
3452 this act, 20-195cc, as amended by this act, or 20-206ll, as amended by

3453 this act, and chapters 370 to 373, inclusive, 375, 378 to 381a, inclusive,  
3454 383 to 383c, inclusive, 384, 384a, 384b, 384d, 385, 393a, 395, 399 or 400a  
3455 and section 20-206n, as amended by this act, or 20-206o shall, annually,  
3456 during the month of such person's birth, apply for renewal of such  
3457 license or certificate to the Department of Public Health, giving such  
3458 person's name in full, such person's residence and business address  
3459 and such other information as the department requests.

3460 (2) Each person holding a license or certificate issued under section  
3461 19a-514, section 20-266o and chapters 384a, 384c, 386, 387, 388 and 398  
3462 shall apply for renewal of such license or certificate once every two  
3463 years, during the month of such person's birth, giving such person's  
3464 name in full, such person's residence and business address and such  
3465 other information as the department requests.

3466 (3) Each person holding a license or certificate issued pursuant to  
3467 section 20-475 or 20-476 shall, annually, during the month of such  
3468 person's birth, apply for renewal of such license or certificate to the  
3469 department.

3470 (4) Each entity holding a license issued pursuant to section 20-475  
3471 shall, annually, during the anniversary month of initial licensure,  
3472 apply for renewal of such license or certificate to the department.

3473 (5) Each person holding a license issued pursuant to section 20-  
3474 162bb, as amended by this act, shall, annually, during the month of  
3475 such person's birth, apply for renewal of such license to the  
3476 Department of Public Health, upon payment of a fee of three hundred  
3477 [fifteen] twenty dollars, giving such person's name in full, such  
3478 person's residence and business address and such other information as  
3479 the department requests.

3480 (f) Any person or entity which fails to comply with the provisions of  
3481 this section shall be notified by the department that such person's or  
3482 entity's license or certificate shall become void ninety days after the  
3483 time for its renewal under this section unless it is so renewed. Any

3484 such license shall become void upon the expiration of such ninety-day  
3485 period.

3486 (g) The Department of Public Health shall administer a secure on-  
3487 line license renewal system for persons holding a license to practice  
3488 medicine or surgery under chapter 370, dentistry under chapter 379,  
3489 nursing under chapter 378 or nurse-midwifery under chapter 377. The  
3490 department shall require such persons to renew their licenses using the  
3491 on-line renewal system and to pay professional [service] services fees  
3492 on-line by means of a credit card or electronic transfer of funds from a  
3493 bank or credit union account, except in extenuating circumstances,  
3494 including, but not limited to, circumstances in which a licensee does  
3495 not have access to a credit card and submits a notarized affidavit  
3496 affirming that fact, the department may allow the licensee to renew his  
3497 or her license using a paper form prescribed by the department and  
3498 pay professional service fees by check or money order.

3499 Sec. 113. Subsection (a) of section 19a-515 of the general statutes is  
3500 repealed and the following is substituted in lieu thereof (*Effective July*  
3501 *1, 2015*):

3502 (a) Each nursing home administrator's license issued pursuant to the  
3503 provisions of sections 19a-511 to 19a-520, inclusive, shall be renewed  
3504 once every two years, in accordance with section 19a-88, as amended  
3505 by this act, except for cause, by the Department of Public Health, upon  
3506 forms to be furnished by said department and upon the payment to  
3507 said department, by each applicant for license renewal, of the sum of  
3508 two hundred five dollars. Each such fee shall be remitted to the  
3509 Department of Public Health on or before the date prescribed under  
3510 section 19a-88, as amended by this act. Such renewals shall be granted  
3511 unless said department finds the applicant has acted or failed to act in  
3512 such a manner or under such circumstances as would constitute  
3513 grounds for suspension or revocation of such license.

3514 Sec. 114. Section 20-65k of the general statutes is repealed and the  
3515 following is substituted in lieu thereof (*Effective July 1, 2015*):

3516 (a) The commissioner shall grant a license to practice athletic  
3517 training to an applicant who presents evidence satisfactory to the  
3518 commissioner of having met the requirements of section 20-65j. An  
3519 application for such license shall be made on a form required by the  
3520 commissioner. The fee for an initial license under this section shall be  
3521 one hundred ninety dollars.

3522 (b) A license to practice athletic training may be renewed in  
3523 accordance with the provisions of section 19a-88, as amended by this  
3524 act, provided any licensee applying for license renewal shall maintain  
3525 certification as an athletic trainer by the Board of Certification, Inc., or  
3526 its successor organization. The fee for such renewal shall be two  
3527 hundred five dollars.

3528 (c) The department may, upon receipt of an application for athletic  
3529 training licensure, accompanied by the licensure application fee of one  
3530 hundred ninety dollars, issue a temporary permit to a person who has  
3531 met the requirements of subsection (a) of section 20-65j, except that the  
3532 applicant has not yet sat for or received the results of the athletic  
3533 training certification examination administered by the Board of  
3534 Certification, Inc., or its successor organization. Such temporary permit  
3535 shall authorize the permittee to practice athletic training under the  
3536 supervision of a person licensed pursuant to subsection (a) of this  
3537 section. Such practice shall be limited to those settings where the  
3538 licensed supervisor is physically present on the premises and is  
3539 immediately available to render assistance and supervision, as needed,  
3540 to the permittee. Such temporary permit shall be valid for a period not  
3541 to exceed one hundred twenty calendar days after the date of  
3542 completion of the required course of study in athletic training and  
3543 shall not be renewable. Such permit shall become void and shall not be  
3544 reissued in the event that the permittee fails to pass the athletic  
3545 training certification examination. No permit shall be issued to any  
3546 person who has previously failed the athletic training certification  
3547 examination or who is the subject of an unresolved complaint or  
3548 pending professional disciplinary action. Violation of the restrictions

3549 on practice set forth in this section may constitute a basis for denial of  
3550 licensure as an athletic trainer.

3551 Sec. 115. Subsection (c) of section 20-74bb of the general statutes is  
3552 repealed and the following is substituted in lieu thereof (*Effective July*  
3553 *1, 2015*):

3554 (c) Licenses shall be renewed annually in accordance with the  
3555 provisions of section 19a-88, as amended by this act. The fee for  
3556 renewal shall be one hundred five dollars.

3557 Sec. 116. Section 20-74f of the general statutes is repealed and the  
3558 following is substituted in lieu thereof (*Effective July 1, 2015*):

3559 (a) The department shall issue a license to any person who meets the  
3560 requirements of this chapter upon payment of a [two-hundred-dollar]  
3561 license fee of two hundred five dollars. Any person who is issued a  
3562 license as an occupational therapist under the terms of this chapter  
3563 may use the words "occupational therapist", "licensed occupational  
3564 therapist", or "occupational therapist registered" or [he] such person  
3565 may use the letters "O.T.", "L.O.T.", or "O.T.R." in connection with [his]  
3566 such person's name or place of business to denote [his] such person's  
3567 registration hereunder. Any person who is issued a license as an  
3568 occupational therapy assistant under the terms of this chapter may use  
3569 the words "occupational therapy assistant", or [he] such person may  
3570 use the letters "O.T.A.", "L.O.T.A.", or "C.O.T.A." in connection with  
3571 [his] such person's name or place of business to denote [his] such  
3572 person's registration thereunder. No person shall practice occupational  
3573 therapy or hold himself or herself out as an occupational therapist or  
3574 an occupational therapy assistant, or as being able to practice  
3575 occupational therapy or to render occupational therapy services in this  
3576 state unless [he] such person is licensed in accordance with the  
3577 provisions of this chapter.

3578 (b) No person, unless registered under this chapter as an  
3579 occupational therapist or an occupational therapy assistant or whose

3580 registration has been suspended or revoked, shall use, in connection  
3581 with [his] such person's name or place of business the words  
3582 "occupational therapist", "licensed occupational therapist",  
3583 "occupational therapist registered", "occupational therapy assistant", or  
3584 the letters, "O.T.", "L.O.T.", "O.T.R.", "O.T.A.", "L.O.T.A.", or "C.O.T.A.",  
3585 or any words, letters, abbreviations or insignia indicating or implying  
3586 that [he] such person is an occupational therapist or an occupational  
3587 therapy assistant or in any way, orally, in writing, in print or by sign,  
3588 directly or by implication, represent himself or herself as an  
3589 occupational therapist or an occupational therapy assistant. Any  
3590 person who violates the provisions of this section shall be guilty of a  
3591 class D felony. For the purposes of this section, each instance of patient  
3592 contact or consultation which is in violation of any provision of this  
3593 chapter shall constitute a separate offense. Failure to renew a license in  
3594 a timely manner shall not constitute a violation for the purposes of this  
3595 section.

3596 Sec. 117. Subsections (g) to (n), inclusive, of section 20-74s of the  
3597 general statutes are repealed and the following is substituted in lieu  
3598 thereof (*Effective July 1, 2015*):

3599 (g) The commissioner shall grant a license as an alcohol and drug  
3600 counselor to any applicant who furnishes satisfactory evidence that  
3601 [he] such applicant has met the requirements of subsection (d) or (o) of  
3602 this section. The commissioner shall develop and provide application  
3603 forms. The application fee shall be one hundred ninety dollars.

3604 (h) A license as an alcohol and drug counselor shall be renewed in  
3605 accordance with the provisions of section 19a-88, as amended by this  
3606 act, for a fee of one hundred [ninety] ninety-five dollars.

3607 (i) The commissioner shall grant certification as a certified alcohol  
3608 and drug counselor to any applicant who furnishes satisfactory  
3609 evidence that [he] such applicant has met the requirements of  
3610 subsection (e) or (o) of this section. The commissioner shall develop  
3611 and provide application forms. The application fee shall be one

3612 hundred ninety dollars.

3613 (j) A certificate as an alcohol and drug counselor may be renewed in  
3614 accordance with the provisions of section 19a-88, as amended by this  
3615 act, for a fee of one hundred [ninety] ninety-five dollars.

3616 (k) The commissioner may contract with a qualified private  
3617 organization for services that include (1) providing verification that  
3618 applicants for licensure or certification have met the education,  
3619 training and work experience requirements under this section; and (2)  
3620 any other services that the commissioner may deem necessary.

3621 (l) Any person who has attained a master's level degree and is  
3622 certified by the Connecticut Certification Board as a substance abuse  
3623 counselor on or before July 1, 2000, shall be deemed a licensed alcohol  
3624 and drug counselor. Any person so deemed shall renew [his] such  
3625 person's license pursuant to section 19a-88, as amended by this act, for  
3626 a fee of one hundred [ninety] ninety-five dollars.

3627 (m) Any person who has not attained a master's level degree and is  
3628 certified by the Connecticut Certification Board as a substance abuse  
3629 counselor on or before July 1, 2000, shall be deemed a certified alcohol  
3630 and drug counselor. Any person so deemed shall renew [his] such  
3631 person's certification pursuant to section 19a-88, as amended by this  
3632 act, for a fee of one hundred [ninety] ninety-five dollars.

3633 (n) Any person who is not certified by the Connecticut Certification  
3634 Board as a substance abuse counselor on or before July 1, 2000, who (1)  
3635 documents to the department that [he] such person has a minimum of  
3636 five years full-time or eight years part-time paid work experience,  
3637 under supervision, as an alcohol and drug counselor, and (2)  
3638 successfully passes a commissioner-approved examination no later  
3639 than July 1, 2000, shall be deemed a certified alcohol and drug  
3640 counselor. Any person so deemed shall renew [his] such person's  
3641 certification pursuant to section 19a-88, as amended by this act, for a  
3642 fee of one hundred [ninety] ninety-five dollars.

3643 Sec. 118. Section 20-149 of the general statutes is repealed and the  
3644 following is substituted in lieu thereof (*Effective July 1, 2015*):

3645 A license under the provisions of this chapter shall be given under  
3646 the hand of the Commissioner of Public Health or [his] the  
3647 commissioner's designee. A fee shall be paid to the department, at the  
3648 date of application for a license, as follows: For licensed optician,  
3649 granting full responsibility, two hundred dollars. Such licenses shall be  
3650 renewed annually in accordance with the provisions of section 19a-88,  
3651 as amended by this act, and a fee shall be paid to the department at the  
3652 date of renewal application as follows: For a licensed optician, two  
3653 hundred five dollars.

3654 Sec. 119. Subsection (f) of section 20-162o of the general statutes is  
3655 repealed and the following is substituted in lieu thereof (*Effective July*  
3656 *1, 2015*):

3657 (f) Licenses shall be renewed annually in accordance with the  
3658 provisions of section 19a-88, as amended by this act. The fee for  
3659 renewal shall be one hundred five dollars.

3660 Sec. 120. Subsection (g) of section 20-162bb of the general statutes is  
3661 repealed and the following is substituted in lieu thereof (*Effective July*  
3662 *1, 2015*):

3663 (g) Licenses shall be renewed annually in accordance with the  
3664 provisions of section 19a-88, as amended by this act, for a fee of three  
3665 hundred [~~fifteen~~] twenty dollars.

3666 Sec. 121. Section 20-191a of the general statutes is repealed and the  
3667 following is substituted in lieu thereof (*Effective July 1, 2015*):

3668 Each license issued under this chapter shall be renewed annually in  
3669 accordance with the provisions of section 19a-88, as amended by this  
3670 act. Thirty days prior to the expiration date of each license under [said]  
3671 section 19a-88, as amended by this act, the department shall mail to the  
3672 last-known address of each licensed psychologist an application for

3673 renewal in such form as said department determines. Each such  
3674 application, on or before such expiration date, shall be returned to said  
3675 department, together with a fee of the professional services fee for  
3676 class I, as defined in section 33-182l, plus five dollars and the  
3677 department shall thereupon issue a renewal license. In the event of  
3678 failure of a psychologist to apply for such renewal license by such  
3679 expiration date, [he] such psychologist may so apply subject to the  
3680 provisions of subsection (b) of [said] section 19a-88, as amended by  
3681 this act.

3682 Sec. 122. Section 20-195c of the general statutes is repealed and the  
3683 following is substituted in lieu thereof (*Effective July 1, 2015*):

3684 (a) Each applicant for licensure as a marital and family therapist  
3685 shall present to the department satisfactory evidence that such  
3686 applicant has: (1) Completed a graduate degree program specializing  
3687 in marital and family therapy from a regionally accredited college or  
3688 university or an accredited postgraduate clinical training program  
3689 accredited by the Commission on Accreditation for Marriage and  
3690 Family Therapy Education offered by a regionally accredited  
3691 institution of higher education; (2) completed a supervised practicum  
3692 or internship with emphasis in marital and family therapy supervised  
3693 by the program granting the requisite degree or by an accredited  
3694 postgraduate clinical training program, accredited by the Commission  
3695 on Accreditation for Marriage and Family Therapy Education offered  
3696 by a regionally accredited institution of higher education in which the  
3697 student received a minimum of five hundred direct clinical hours that  
3698 included one hundred hours of clinical supervision; (3) completed a  
3699 minimum of twelve months of relevant postgraduate experience,  
3700 including at least (A) one thousand hours of direct client contact  
3701 offering marital and family therapy services subsequent to being  
3702 awarded a master's degree or doctorate or subsequent to the training  
3703 year specified in subdivision (2) of this subsection, and (B) one  
3704 hundred hours of postgraduate clinical supervision provided by a  
3705 licensed marital and family therapist; and (4) passed an examination

3706 prescribed by the department. The fee shall be three hundred fifteen  
3707 dollars for each initial application.

3708 (b) The department may grant licensure without examination,  
3709 subject to payment of fees with respect to the initial application, to any  
3710 applicant who is currently licensed or certified as a marital or marriage  
3711 and family therapist in another state, territory or commonwealth of the  
3712 United States, provided such state, territory or commonwealth  
3713 maintains licensure or certification standards which, in the opinion of  
3714 the department, are equivalent to or higher than the standards of this  
3715 state. No license shall be issued under this section to any applicant  
3716 against whom professional disciplinary action is pending or who is the  
3717 subject of an unresolved complaint.

3718 (c) Licenses issued under this section may be renewed annually in  
3719 accordance with the provisions of section 19a-88, as amended by this  
3720 act. The fee for such renewal shall be three hundred [~~fifteen~~] twenty  
3721 dollars. Each licensed marital and family therapist applying for license  
3722 renewal shall furnish evidence satisfactory to the commissioner of  
3723 having participated in continuing education programs. The  
3724 commissioner shall adopt regulations, in accordance with chapter 54,  
3725 to (1) define basic requirements for continuing education programs,  
3726 which shall include not less than one contact hour of training or  
3727 education each registration period on the topic of cultural competency,  
3728 (2) delineate qualifying programs, (3) establish a system of control and  
3729 reporting, and (4) provide for waiver of the continuing education  
3730 requirement for good cause.

3731 (d) Notwithstanding the provisions of this section, an applicant who  
3732 is currently licensed or certified as a marital or marriage and family  
3733 therapist in another state, territory or commonwealth of the United  
3734 States that does not maintain standards for licensure or certification  
3735 that are equivalent to or higher than the standards in this state may  
3736 substitute three years of licensed or certified work experience in the  
3737 practice of marital and family therapy, as defined in section 20-195a, in  
3738 lieu of the requirements of subdivisions (2) and (3) of subsection (a) of

3739 this section.

3740 Sec. 123. Section 20-195o of the general statutes is repealed and the  
3741 following is substituted in lieu thereof (*Effective July 1, 2015*):

3742 (a) Application for licensure shall be on forms prescribed and  
3743 furnished by the commissioner. Each applicant shall furnish evidence  
3744 satisfactory to the commissioner that he or she has met the  
3745 requirements of section 20-195n. The application fee for a clinical social  
3746 worker license shall be three hundred fifteen dollars. The application  
3747 fee for a master social worker license shall be two hundred twenty  
3748 dollars.

3749 (b) Notwithstanding the provisions of section 20-195n concerning  
3750 examinations, on or before October 1, 2015, the commissioner may  
3751 issue a license without examination, to any master social worker  
3752 applicant who demonstrates to the satisfaction of the commissioner  
3753 that, on or before October 1, 2013, he or she held a master's degree  
3754 from a social work program accredited by the Council on Social Work  
3755 Education or, if educated outside the United States or its territories,  
3756 completed an educational program deemed equivalent by the council.

3757 (c) Each person licensed pursuant to this chapter may apply for  
3758 renewal of such licensure in accordance with the provisions of  
3759 subsection (e) of section 19a-88, as amended by this act. A fee of one  
3760 hundred [ninety] ninety-five dollars shall accompany each renewal  
3761 application for a licensed master social worker or a licensed clinical  
3762 social worker. Each such applicant shall furnish evidence satisfactory  
3763 to the commissioner of having satisfied the continuing education  
3764 requirements prescribed in section 20-195u.

3765 Sec. 124. Section 20-195cc of the general statutes is repealed and the  
3766 following is substituted in lieu thereof (*Effective July 1, 2015*):

3767 (a) The Commissioner of Public Health shall grant a license as a  
3768 professional counselor to any applicant who furnishes evidence  
3769 satisfactory to the commissioner that such applicant has met the

3770 requirements of section 20-195dd. The commissioner shall develop and  
3771 provide application forms. The application fee shall be three hundred  
3772 fifteen dollars.

3773 (b) Licenses issued under this section may be renewed annually  
3774 pursuant to section 19a-88, as amended by this act. The fee for such  
3775 renewal shall be one hundred [ninety] ninety-five dollars. Each  
3776 licensed professional counselor applying for license renewal shall  
3777 furnish evidence satisfactory to the commissioner of having  
3778 participated in continuing education programs. The commissioner  
3779 shall adopt regulations, in accordance with chapter 54, to (1) define  
3780 basic requirements for continuing education programs, which shall  
3781 include not less than one contact hour of training or education each  
3782 registration period on the topic of cultural competency, (2) delineate  
3783 qualifying programs, (3) establish a system of control and reporting,  
3784 and (4) provide for a waiver of the continuing education requirement  
3785 for good cause.

3786 Sec. 125. Section 20-201 of the general statutes is repealed and the  
3787 following is substituted in lieu thereof (*Effective July 1, 2015*):

3788 Said department shall, annually in accordance with the provisions  
3789 of section 19a-88, as amended by this act, issue to each licensed  
3790 veterinarian in the state, presenting an application for renewal of his or  
3791 her license accompanied by the professional services fee for class I, as  
3792 defined in section 33-182l, plus five dollars, a receipt stating the fact of  
3793 such payment, which receipt shall be a license to follow such practice  
3794 for one year.

3795 Sec. 126. Subsection (b) of section 20-206b of the general statutes is  
3796 repealed and the following is substituted in lieu thereof (*Effective July*  
3797 *1, 2015*):

3798 (b) Licenses shall be renewed once every two years in accordance  
3799 with the provisions of section 19a-88, as amended by this act. The fee  
3800 for renewal shall be two hundred [fifty] fifty-five dollars. No license

3801 shall be issued under this section to any applicant against whom  
3802 professional disciplinary action is pending or who is the subject of an  
3803 unresolved complaint in this or any other state or jurisdiction. Any  
3804 certificate granted by the department prior to June 1, 1993, shall be  
3805 deemed a valid license permitting continuance of profession subject to  
3806 the provisions of this chapter.

3807 Sec. 127. Section 20-206n of the general statutes is repealed and the  
3808 following is substituted in lieu thereof (*Effective July 1, 2015*):

3809 (a) The department may, upon receipt of an application and fee of  
3810 one hundred ninety dollars, issue a certificate as a dietitian-nutritionist  
3811 to any applicant who has presented to the commissioner satisfactory  
3812 evidence that (1) such applicant is certified as a registered dietitian by  
3813 the Commission on Dietetic Registration, or (2) such applicant has (A)  
3814 successfully passed a written examination prescribed by the  
3815 commissioner, and (B) received a master's degree or doctoral degree,  
3816 from an institution of higher education accredited to grant such degree  
3817 by a regional accrediting agency recognized by the United States  
3818 Department of Education, with a major course of study which focused  
3819 primarily on human nutrition or dietetics and which included a  
3820 minimum of thirty graduate semester credits, twenty-one of which  
3821 shall be in not fewer than five of the following content areas: (i)  
3822 Human nutrition or nutrition in the life cycle, (ii) nutrition  
3823 biochemistry, (iii) nutrition assessment, (iv) food composition or food  
3824 science, (v) health education or nutrition counseling, (vi) nutrition in  
3825 health and disease, and (vii) community nutrition or public health  
3826 nutrition.

3827 (b) No certificate shall be issued under this section to any applicant  
3828 against whom a professional disciplinary action is pending or who is  
3829 the subject of an unresolved professional complaint.

3830 Sec. 128. Section 20-206r of the general statutes is repealed and the  
3831 following is substituted in lieu thereof (*Effective July 1, 2015*):

3832 Certificates issued under section 20-206n, as amended by this act, or  
3833 20-206o shall be renewed annually, subject to the provisions of section  
3834 19a-88, as amended by this act, upon payment of a [one-hundred-  
3835 dollar] renewal fee of one hundred five dollars.

3836 Sec. 129. Subsection (e) of section 20-206bb of the general statutes is  
3837 repealed and the following is substituted in lieu thereof (*Effective July*  
3838 *1, 2015*):

3839 (e) Licenses shall be renewed once every two years in accordance  
3840 with the provisions of subsection (e) of section 19a-88, as amended by  
3841 this act. The fee for renewal shall be two hundred [fifty] fifty-five  
3842 dollars.

3843 (1) Except as provided in subdivision (2) of this subsection, for  
3844 registration periods beginning on and after October 1, 2014, a licensee  
3845 applying for license renewal shall (A) maintain a certification by the  
3846 National Certification Commission for Acupuncture and Oriental  
3847 Medicine, or (B) earn not less than thirty contact hours of continuing  
3848 education approved by the National Certification Commission for  
3849 Acupuncture and Oriental Medicine within the preceding twenty-four-  
3850 month period.

3851 (2) Each licensee applying for license renewal pursuant to section  
3852 19a-88, as amended by this act, except a licensee applying for a license  
3853 renewal for the first time, shall sign a statement attesting that he or she  
3854 has satisfied the certification or continuing education requirements  
3855 described in subdivision (1) of this subsection on a form prescribed by  
3856 the department. Each licensee shall retain records of attendance or  
3857 certificates of completion that demonstrate compliance with the  
3858 continuing education or certification requirements described in  
3859 subdivision (1) of this subsection for not less than five years following  
3860 the date on which the continuing education was completed or the  
3861 certification was renewed. Each licensee shall submit such records to  
3862 the department for inspection not later than forty-five days after a  
3863 request by the department for such records.

3864 (3) In individual cases involving medical disability or illness, the  
3865 commissioner may grant a waiver of the continuing education or  
3866 certification requirements or an extension of time within which to  
3867 fulfill such requirements of this subsection to any licensee, provided  
3868 the licensee submits to the department an application for waiver or  
3869 extension of time on a form prescribed by the commissioner, along  
3870 with a certification by a licensed physician of the disability or illness  
3871 and such other documentation as may be required by the department.  
3872 The commissioner may grant a waiver or extension for a period not to  
3873 exceed one registration period, except that the commissioner may  
3874 grant additional waivers or extensions if the medical disability or  
3875 illness upon which a waiver or extension is granted continues beyond  
3876 the period of the waiver or extension and the licensee applies for an  
3877 additional waiver or extension.

3878 (4) A licensee whose license has become void pursuant to section  
3879 19a-88, as amended by this act, and who applies to the department for  
3880 reinstatement of such license, shall submit evidence documenting  
3881 valid acupuncture certification by the National Certification  
3882 Commission for Acupuncture and Oriental Medicine or successful  
3883 completion of fifteen contact hours of continuing education within the  
3884 one-year period immediately preceding application for reinstatement.

3885 Sec. 130. Subsection (b) of section 20-206ll of the general statutes is  
3886 repealed and the following is substituted in lieu thereof (*Effective July*  
3887 *1, 2015*):

3888 (b) The license may be renewed annually pursuant to section 19a-88,  
3889 as amended by this act, for a fee of one hundred [fifty] fifty-five  
3890 dollars.

3891 Sec. 131. Section 20-222a of the general statutes is repealed and the  
3892 following is substituted in lieu thereof (*Effective July 1, 2015*):

3893 Each embalmer's license, funeral director's license and inspection  
3894 certificate issued pursuant to the provisions of this chapter shall be

3895 renewed, except for cause, by the Department of Public Health upon  
3896 the payment to said Department of Public Health by each applicant for  
3897 license renewal of the sum of one hundred [ten] fifteen dollars in the  
3898 case of an embalmer, two hundred [thirty] thirty-five dollars in the  
3899 case of a funeral director and for inspection certificate renewal the sum  
3900 of one hundred [ninety] ninety-five dollars for each certificate to be  
3901 renewed. Fees for renewal of inspection certificates shall be given to  
3902 the Department of Public Health on or before July first in each year  
3903 and the renewal of inspection certificates shall begin on July first of  
3904 each year and shall be valid for one calendar year. Licenses shall be  
3905 renewed in accordance with the provisions of section 19a-88, as  
3906 amended by this act.

3907 Sec. 132. Section 20-275 of the general statutes is repealed and the  
3908 following is substituted in lieu thereof (*Effective July 1, 2015*):

3909 (a) Each person licensed under the provisions of this chapter shall  
3910 renew such license once every two years with the department in  
3911 accordance with the provisions of section 19a-88, as amended by this  
3912 act, on forms provided by the department. The renewal fee shall be  
3913 two hundred five dollars.

3914 (b) Each licensed electrologist applying for license renewal shall  
3915 furnish evidence satisfactory to the Commissioner of Public Health of  
3916 having participated in continuing education programs. The  
3917 commissioner shall adopt regulations, in accordance with chapter 54,  
3918 to (1) define basic requirements for continuing education programs, (2)  
3919 delineate qualifying programs, (3) establish a system of control and  
3920 reporting, and (4) provide for waiver of the continuing education  
3921 requirement for good cause.

3922 Sec. 133. Subsection (a) of section 20-395d of the general statutes is  
3923 repealed and the following is substituted in lieu thereof (*Effective July*  
3924 *1, 2015*):

3925 (a) The fee for an initial license as an audiologist shall be two

3926 hundred dollars. Licenses shall be renewed in accordance with section  
3927 19a-88, as amended by this act, upon payment of a fee of two hundred  
3928 five dollars.

3929 Sec. 134. Subsection (a) of section 20-398 of the general statutes is  
3930 repealed and the following is substituted in lieu thereof (*Effective July*  
3931 *1, 2015*):

3932 (a) No person may engage in the practice of fitting or selling hearing  
3933 aids, or display a sign or in any other way advertise or claim to be a  
3934 person who sells or engages in the practice of fitting or selling hearing  
3935 aids unless such person has obtained a license under this chapter or as  
3936 an audiologist under sections 20-395a to 20-395g, inclusive. No person  
3937 may receive a license, except as provided in subsection (b) of this  
3938 section, unless such person has submitted proof satisfactory to the  
3939 department that such person has completed a four-year course at an  
3940 approved high school or has an equivalent education as determined by  
3941 the department; has satisfactorily completed a course of study in the  
3942 fitting and selling of hearing aids or a period of training approved by  
3943 the department; and has satisfactorily passed a written, oral and  
3944 practical examination given by the department. Application for the  
3945 examination shall be on forms prescribed and furnished by the  
3946 department. Examinations shall be given at least twice yearly. The fee  
3947 for the examination shall be two hundred dollars; and for the initial  
3948 license and each renewal thereof shall be two hundred [fifty] fifty-five  
3949 dollars.

3950 Sec. 135. Section 20-412 of the general statutes is repealed and the  
3951 following is substituted in lieu thereof (*Effective July 1, 2015*):

3952 The fee for an initial license as provided for in section 20-411 as a  
3953 speech and language pathologist shall be two hundred dollars.  
3954 Licenses shall expire in accordance with section 19a-88, as amended by  
3955 this act, and shall become invalid unless renewed. Renewal may be  
3956 effected upon payment of a fee of two hundred five dollars and in  
3957 accordance with section 19a-88, as amended by this act.

3958       Sec. 136. (NEW) (*Effective July 1, 2015*) On or before the last day of  
3959 January, April, July and October in each year, the Commissioner of  
3960 Public Health shall certify the amount of revenue received as a result  
3961 of any fee increase in the amount of five dollars that took effect July 1,  
3962 2015, pursuant to sections 19a-88, 19a-515, 20-65k, 20-74bb, 20-74f, 20-  
3963 74s, 20-149, 20-162o, 20-162bb, 20-191a, 20-195c, 20-195o, 20-195cc, 20-  
3964 201, 20-206b, 20-206n, 20-206r, 20-206bb, 20-206ll, 20-222a, 20-275, 20-  
3965 395d, 20-398 and 20-412 of the general statutes, each as amended by  
3966 this act, and transfer such amount to the professional assistance  
3967 program account established in section 137 of this act.

3968       Sec. 137. (NEW) (*Effective July 1, 2015*) There is established an  
3969 account to be known as the "professional assistance program account"  
3970 which shall be a separate, nonlapsing account within the General  
3971 Fund. The account shall contain any moneys required by law to be  
3972 deposited in the account. Moneys in the account shall be paid by the  
3973 Commissioner of Public Health to the assistance program for health  
3974 care professionals established pursuant to section 19a-12a of the  
3975 general statutes for the provision of education, prevention,  
3976 intervention, referral assistance, rehabilitation or support services to  
3977 health care professionals who have a chemical dependency, emotional  
3978 or behavioral disorder or physical or mental illness.

3979       Sec. 138. Subsection (a) of section 12-213 of the general statutes is  
3980 repealed and the following is substituted in lieu thereof (*Effective from*  
3981 *passage and applicable to income years commencing on or after January 1,*  
3982 *2015*):

3983       (a) When used in this [part] chapter and in sections 139 to 141,  
3984 inclusive, of this act, unless the context otherwise requires:

3985       (1) "Taxpayer" and "company" mean any corporation, foreign  
3986 municipal electric utility, as defined in section 12-59, electric  
3987 distribution company, as defined in section 16-1, electric supplier, as  
3988 defined in section 16-1, generation entity or affiliate, as defined in  
3989 section 16-1, joint stock company or association or any fiduciary

3990 thereof and any dissolved corporation which continues to conduct  
3991 business, but does not include a passive investment company or  
3992 municipal utility, as defined in section 12-265;

3993 (2) "Dissolved corporation" means any company which has  
3994 terminated its corporate existence by resolution, expiration, decree or  
3995 forfeiture;

3996 (3) "Commissioner" means the Commissioner of Revenue Services;

3997 (4) "Tax year" means the calendar year in which the tax is payable;

3998 (5) "Income year" means the calendar year upon the basis of which  
3999 net income is computed under this part, unless a fiscal year other than  
4000 the calendar year has been established for federal income tax purposes,  
4001 in which case it means the fiscal year so established or a period of less  
4002 than twelve months ending as of the date on which liability under this  
4003 chapter ceases to accrue by reason of dissolution, forfeiture,  
4004 withdrawal, merger or consolidation;

4005 (6) "Fiscal year" means the income year ending on the last day of  
4006 any month other than December or an annual period which varies  
4007 from fifty-two to fifty-three weeks elected by the taxpayer in  
4008 accordance with the provisions of the Internal Revenue Code;

4009 (7) "Paid" means "paid or accrued" or "paid or incurred", construed  
4010 according to the method of accounting upon the basis of which net  
4011 income is computed under this part;

4012 (8) "Received" means "received" or "accrued", construed according  
4013 to the method of accounting upon the basis of which net income is  
4014 computed under this part;

4015 (9) (A) "Gross income" means gross income, as defined in the  
4016 Internal Revenue Code, and, in addition, means any interest or exempt  
4017 interest dividends, as defined in Section 852(b)(5) of the Internal  
4018 Revenue Code, received by the taxpayer or losses of other calendar or

4019 fiscal years, retroactive to include all calendar or fiscal years beginning  
4020 after January 1, 1935, incurred by the taxpayer which are excluded  
4021 from gross income for purposes of assessing the federal corporation  
4022 net income tax, and in addition, notwithstanding any other provision  
4023 of law, means interest or exempt interest dividends, as defined in said  
4024 Section 852(b)(5) of the Internal Revenue Code, accrued on or after the  
4025 application date, as defined in section 12-242ff, with respect to any  
4026 obligation issued by or on behalf of the state, its agencies, authorities,  
4027 commissions and other instrumentalities, or by or on behalf of its  
4028 political subdivisions and their agencies, authorities, commissions and  
4029 other instrumentalities;

4030 (B) "Gross income" shall include, to the extent not properly  
4031 includable in gross income for federal income tax purposes, an amount  
4032 equal to (i) any distribution from a manufacturing reinvestment  
4033 account not used in accordance with subdivision (3) of subsection (c)  
4034 of section 32-9zz to the extent that a contribution to such account was  
4035 subtracted from gross income pursuant to subparagraph (F) of  
4036 subdivision (1) of subsection (a) of section 12-217, as amended by this  
4037 act, in computing net income for the current or a preceding income  
4038 year, and (ii) any return of money from a manufacturing reinvestment  
4039 account pursuant to subsection (d) of section 32-9zz to the extent that a  
4040 contribution to such account was subtracted from gross income  
4041 pursuant to subparagraph (F) of subdivision (1) of subsection (a) of  
4042 section 12-217, as amended by this act, in computing net income for the  
4043 current or a preceding income year;

4044 (C) "Gross income" shall not include the amount which for federal  
4045 income tax purposes is treated as a dividend received by a domestic  
4046 United States corporation from a foreign corporation on account of  
4047 foreign taxes deemed paid by such domestic corporation, when such  
4048 domestic corporation elects the foreign tax credit for federal income  
4049 tax purposes;

4050 (D) "Gross income" shall not include any amount which for federal  
4051 income tax purposes is treated as a dividend received directly or

4052 indirectly by a taxpayer from a passive investment company;

4053 (10) "Net income" means net earnings received during the income  
4054 year and available for contributors of capital, whether they are  
4055 creditors or stockholders, computed by subtracting from gross income  
4056 the deductions allowed by the terms of section 12-217, as amended by  
4057 this act, except that in the case of a domestic insurance company which  
4058 is a life insurance company, "net income" means life insurance  
4059 company taxable income (A) increased by any amount or amounts  
4060 which have been deducted in the computation of gain or loss from  
4061 operations in respect of (i) the life insurance company's share of tax-  
4062 exempt interest, (ii) operations loss carry-backs and capital loss carry-  
4063 backs, and (iii) operations loss carry-overs and capital loss carry-overs  
4064 arising in any taxable year commencing prior to January 1, 1973, and  
4065 (B) reduced by any amount or amounts which have been deducted as  
4066 operations loss carry-backs or capital loss carry-backs in the  
4067 computation of gain or loss from operations for any taxable year  
4068 commencing on or after January 1, 1973, but only to the extent that  
4069 such amount or amounts would, for federal tax purposes, have been  
4070 deductible in the taxable year as operations loss carry-overs or capital  
4071 loss carry-overs if they had not been deducted in a previous taxable  
4072 year as carry-backs, and provided no expense related to income, the  
4073 taxation of which by the state of Connecticut is prohibited by the law  
4074 or Constitution of the United States, as applied, or by the law or  
4075 Constitution of this state, as applied, shall be deducted under this  
4076 chapter and provided further no item may, directly or indirectly be  
4077 excluded or deducted more than once;

4078 (11) "Life insurance company" has the same meaning as it has under  
4079 the Internal Revenue Code;

4080 (12) "Life insurance company taxable income" has the same meaning  
4081 as it has under the Internal Revenue Code;

4082 (13) "Life insurance company's share" has the same meaning as it  
4083 has under the Internal Revenue Code;

4084 (14) "Operations loss carry-over", with respect to a life insurance  
4085 company, has the same meaning as it has under the Internal Revenue  
4086 Code;

4087 (15) "Operations loss carry-back", with respect to a life insurance  
4088 company, has the same meaning as it has under the Internal Revenue  
4089 Code;

4090 (16) "Capital loss carry-over", with respect to a life insurance  
4091 company, has the same meaning as it has under the Internal Revenue  
4092 Code;

4093 (17) "Capital loss carry-back", with respect to a life insurance  
4094 company, has the same meaning as it has under the Internal Revenue  
4095 Code;

4096 (18) "Gain or loss from operations", with respect to a life insurance  
4097 company, has the same meaning as it has under the Internal Revenue  
4098 Code;

4099 (19) "Fiduciary" means any receiver, liquidator, referee, trustee,  
4100 assignee or other fiduciary or officer or agent appointed by any court  
4101 or by any other authority, except the Banking Commissioner acting as  
4102 receiver or liquidator under the authority of the provisions of sections  
4103 36a-210 and 36a-218 to 36a-239, inclusive;

4104 (20) (A) "Carrying on or doing business" means and includes each  
4105 and every act, power or privilege exercised or enjoyed in this state, as  
4106 an incident to, or by virtue of, the powers and privileges acquired by  
4107 the nature of any organization whether the form of existence is  
4108 corporate, associate, joint stock company or fiduciary, and includes the  
4109 direct or indirect engaging in, transacting or conducting of activity in  
4110 this state by an electric supplier, as defined in section 16-1, or  
4111 generation entity or affiliate, as defined in section 16-1, for the purpose  
4112 of establishing or maintaining a market for the sale of electricity or of  
4113 electric generation services, as defined in section 16-1, to end use  
4114 customers located in this state through the use of the transmission or

4115 distribution facilities of an electric distribution company, as defined in  
4116 section 16-1;

4117 (B) A company that has contracted with a commercial printer for  
4118 printing and distribution of printed material shall not be deemed to be  
4119 carrying on or doing business in this state because of (i) the ownership  
4120 or leasing by that company of tangible or intangible personal property  
4121 located at the premises of the commercial printer in this state, (ii) the  
4122 sale by that company of property of any kind produced or processed at  
4123 and shipped or distributed from the premises of the commercial  
4124 printer in this state, (iii) the activities of that company's employees or  
4125 agents at the premises of the commercial printer in this state, which  
4126 activities relate to quality control, distribution or printing services  
4127 performed by the printer, or (iv) the activities of any kind performed  
4128 by the commercial printer in this state for or on behalf of that  
4129 company;

4130 (C) A company that participates in a trade show or shows at the  
4131 convention center, as defined in subdivision (3) of section 32-600, shall  
4132 not be deemed to be carrying on or doing business in this state,  
4133 regardless of whether the company has employees or other staff  
4134 present at such trade shows, provided such company's activity at such  
4135 trade shows is limited to displaying goods or promoting services, no  
4136 sales are made, any orders received are sent outside this state for  
4137 acceptance or rejection and are filled from outside this state, and  
4138 provided further that such participation is not more than fourteen  
4139 days, or part thereof, in the aggregate during the company's income  
4140 year for federal income tax purposes;

4141 (21) "Alternative energy system" means design systems, equipment  
4142 or materials which utilize as their energy source solar, wind, water or  
4143 biomass energy in providing space heating or cooling, water heating or  
4144 generation of electricity, but shall not include wood-burning stoves;

4145 (22) "S corporation" means any corporation which is an S  
4146 corporation for federal income tax purposes and includes any

4147 subsidiary of such S corporation that is a qualified subchapter S  
4148 subsidiary, as defined in Section 1361(b)(3)(B) of the Internal Revenue  
4149 Code, all of whose assets, liabilities and items of income, deduction  
4150 and credit are treated under the Internal Revenue Code, and shall be  
4151 treated under this chapter, as assets, liabilities and such items, as the  
4152 case may be, of such S corporation;

4153 (23) "Internal Revenue Code" means the Internal Revenue Code of  
4154 1986, or any subsequent internal revenue code of the United States, as  
4155 from time to time amended, effective and in force on the last day of the  
4156 income year;

4157 (24) "Partnership" means a partnership, as defined in the Internal  
4158 Revenue Code, and includes a limited liability company that is treated  
4159 as a partnership for federal income tax purposes;

4160 (25) "Partner" means a partner, as defined in the Internal Revenue  
4161 Code, and includes a member of a limited liability company that is  
4162 treated as a partnership for federal income tax purposes;

4163 (26) "Investment partnership" means a limited partnership that  
4164 meets the gross income requirement of Section 851(b)(2) of the Internal  
4165 Revenue Code, except that income and gains from commodities that  
4166 are not described in Section 1221(1) of the Internal Revenue Code or  
4167 from futures, forwards and options with respect to such commodities  
4168 shall be included in income which qualifies to meet such gross income  
4169 requirement, provided such commodities are of a kind customarily  
4170 dealt with in an organized commodity exchange and the transaction is  
4171 of a kind customarily consummated at such place, as required by  
4172 Section 864(b)(2)(B)(iii) of the Internal Revenue Code. To the extent  
4173 that such a partnership has income and gains from commodities that  
4174 are not described in Section 1221(1) of the Internal Revenue Code or  
4175 from futures, forwards and options with respect to such commodities,  
4176 such income and gains must be derived by a partnership which is not a  
4177 dealer in commodities and is trading for its own account as described  
4178 in Section 864(b)(2)(B)(ii) of the Internal Revenue Code. The term

4179 "investment partnership" does not include a dealer, within the  
4180 meaning of Section 1236 of the Internal Revenue Code, in stocks or  
4181 securities;

4182 (27) "Passive investment company" means any corporation which is  
4183 a related person to a financial service company, as defined in section  
4184 12-218b, as amended by this act, or to an insurance company, as  
4185 defined in section 12-218b, as amended by this act, and (A) employs  
4186 not less than five full-time equivalent employees in the state; (B)  
4187 maintains an office in the state; and (C) confines its activities to the  
4188 purchase, receipt, maintenance, management and sale of its intangible  
4189 investments, and the collection and distribution of the income from  
4190 such investments, including, but not limited to, interest and gains from  
4191 the sale, transfer or assignment of such investments or from the  
4192 foreclosure upon or sale, transfer or assignment of the collateral  
4193 securing such investments. For purposes of this subdivision,  
4194 "intangible investments" shall be limited to loans secured by real  
4195 property, as defined in section 12-218b, as amended by this act,  
4196 including a line of credit which is a loan secured by real property and  
4197 which permits future advances by the passive investment company;  
4198 the collateral or an interest in the collateral that secured such loans if  
4199 the sale of such collateral or interest is actively marketed by or on  
4200 behalf of the passive investment company; and any short-term  
4201 investment of cash held by the passive investment company which  
4202 cash is reasonably necessary for the operations of such passive  
4203 investment company;

4204 (28) (A) "Captive real estate investment trust" means, except as  
4205 provided in subparagraph (B) of this subdivision, a corporation, a trust  
4206 or an association (i) that is considered a real estate investment trust for  
4207 the taxable year under Section 856 of the Internal Revenue Code; (ii)  
4208 that is not regularly traded on an established securities market; (iii) in  
4209 which more than fifty per cent of the voting power, beneficial interests  
4210 or shares are owned or controlled, directly or constructively, by a  
4211 single entity that is subject to Subchapter C of Chapter 1 of the Internal

4212 Revenue Code; and (iv) that is not a qualified real estate investment  
4213 trust, as defined in subdivision (3) of subsection (a) of section 12-217,  
4214 as amended by this act.

4215 (B) "Captive real estate investment trust" does not include a  
4216 corporation, a trust or an association, in which more than fifty per cent  
4217 of the entity's voting power, beneficial interests or shares are owned by  
4218 a single entity described in subparagraph (A)(iii) of this subdivision  
4219 that is owned or controlled, directly or constructively, by (i) a  
4220 corporation, a trust or an association that is considered a real estate  
4221 investment trust under Section 856 of the Internal Revenue Code; (ii) a  
4222 person exempt from taxation under Section 501 of the Internal  
4223 Revenue Code; (iii) a listed property trust or other foreign real estate  
4224 investment trust that is organized in a country that has a tax treaty  
4225 with the United States Treasury Department governing the tax  
4226 treatment of these trusts; or (iv) a real estate investment trust that is  
4227 intended to become regularly traded on an established securities  
4228 market and that satisfies the requirements of Sections 856(a)(5) and  
4229 856(a)(6) of the Internal Revenue Code, as determined under Section  
4230 856(h) of the Internal Revenue Code.

4231 (C) For purposes of this subdivision, the constructive ownership  
4232 rules of Section 318 of the Internal Revenue Code, as modified by  
4233 Section 856(d)(5) of the Internal Revenue Code, apply to the  
4234 determination of the ownership of stock, assets or net profits of any  
4235 person; [.]

4236 (29) "Combined group" means the group of all companies that have  
4237 common ownership and are engaged in a unitary business, where at  
4238 least one company is subject to tax under this chapter;

4239 (30) "Combined group's net income" means the amount calculated  
4240 under subsection (a) of section 139 of this act;

4241 (31) "Common ownership" means that more than fifty per cent of  
4242 the voting control of each member of a combined group is directly or

4243 indirectly owned by a common owner or owners, either corporate or  
4244 noncorporate, whether or not the owner or owners are members of the  
4245 combined group. Whether voting control is indirectly owned shall be  
4246 determined in accordance with Section 318 of the Internal Revenue  
4247 Code;

4248 (32) "Unitary business" means a single economic enterprise that is  
4249 made up either of separate parts of a single business entity or of a  
4250 group of business entities under common ownership, which enterprise  
4251 is sufficiently interdependent, integrated or interrelated through its  
4252 activities so as to provide mutual benefit and produce a significant  
4253 sharing or exchange of value among such entities, or a significant flow  
4254 of value among the separate parts. For purposes of this chapter and  
4255 sections 139 to 141, inclusive, of this act, (A) any business conducted by  
4256 a pass-through entity shall be treated as conducted by its members,  
4257 whether directly held or indirectly held through a series of pass-  
4258 through entities, to the extent of the member's distributive share of the  
4259 pass-through entity's income, regardless of the percentage of the  
4260 member's ownership interest or its distributive or any other share of  
4261 pass-through entity income, and (B) any business conducted directly  
4262 or indirectly by one corporation is unitary with that portion of a  
4263 business conducted by another corporation through its direct or  
4264 indirect interest in a pass-through entity if there is a mutual benefit  
4265 and a significant sharing of exchange or flow of value between the two  
4266 parts of the business and the two corporations are members of the  
4267 same group of business entities under common ownership;

4268 (33) "Designated taxable member" means, if the combined group has  
4269 a common parent corporation and that common parent corporation is  
4270 a taxable member, the common parent corporation and, in all other  
4271 cases, the taxable member of the combined group that such group  
4272 selects, in the manner prescribed by section 12-222, as amended by this  
4273 act, as its designated taxable member or, in the discretion of the  
4274 commissioner or upon the failure of such group to select its designated  
4275 taxable member in the manner prescribed by section 12-222, as

4276 amended by this act, the taxable member of the combined group  
4277 selected by the commissioner as the designated taxable member;

4278 (34) "Group income year" means, if two or more members in the  
4279 combined group file in the same federal consolidated tax return, the  
4280 same income year as that used on the federal consolidated tax return  
4281 and, in all other cases, the income year of the designated taxable  
4282 member;

4283 (35) "Nontaxable member" means a combined group member that is  
4284 not a taxable member, but does not include a company that is exempt  
4285 from the tax imposed by this chapter under subdivision (2) of  
4286 subsection (a) of section 12-214;

4287 (36) "Taxable member" means a combined group member that is  
4288 subject to tax pursuant to this chapter;

4289 (37) "Pass-through entity" means a partnership or an S corporation.

4290 Sec. 139. (NEW) *(Effective from passage and applicable to income years*  
4291 *commencing on or after January 1, 2015)* (a) For purposes of this section,  
4292 section 140 of this act and chapter 208 of the general statutes, the  
4293 combined group's net income shall be the aggregate net income or loss  
4294 of each taxable member and nontaxable member of the combined  
4295 group derived from a unitary business, which shall be determined as  
4296 follows:

4297 (1) For any member incorporated in the United States, included in a  
4298 consolidated federal corporate income tax return and filing a federal  
4299 corporate income tax return, the income to be included in calculating  
4300 the combined group's net income shall be such member's gross  
4301 income, less the deductions provided under section 12-217 of the  
4302 general statutes, as amended by this act, as if the member were not  
4303 consolidated for federal tax purposes.

4304 (2) For any member not included in a consolidated federal corporate  
4305 income tax return but required to file its own federal corporate income

4306 tax return, the income to be included in calculating the combined  
4307 group's net income shall be such member's gross income, less the  
4308 deductions provided under section 12-217 of the general statutes, as  
4309 amended by this act.

4310 (3) For any member not incorporated in the United States, not  
4311 included in a consolidated federal corporate income tax return and not  
4312 required to file its own federal corporate income tax return, the income  
4313 to be included in the combined group's net income shall be determined  
4314 from a profit and loss statement that shall be prepared for each foreign  
4315 branch or corporation in the currency in which the books of account of  
4316 the branch or corporation are regularly maintained, adjusted to  
4317 conform it to the accounting principles generally accepted in the  
4318 United States for the presentation of such statements and further  
4319 adjusted to take into account any book-tax differences required by  
4320 federal or Connecticut law. The profit and loss statement of each such  
4321 member of the combined group and the apportionment factors related  
4322 thereto, whether United States or foreign, shall be translated into or  
4323 from the currency in which the parent company maintains its books  
4324 and records on any reasonable basis consistently applied on a year-to-  
4325 year or entity-by-entity basis. Income shall be expressed in United  
4326 States dollars. In lieu of these procedures and subject to the  
4327 determination of the commissioner that the income to be reported  
4328 reasonably approximates income as determined under chapter 208 of  
4329 the general statutes, income may be determined on any reasonable  
4330 basis consistently applied on a year-to-year or entity-by-entity basis.

4331 (4) If the unitary business has income from an entity that is treated  
4332 as a pass-through entity, the combined group's net income shall  
4333 include its member's direct and indirect distributive share of the pass-  
4334 through entity's unitary business income.

4335 (5) All dividends paid by one member to another member of the  
4336 combined group shall be eliminated from the income of the recipient.

4337 (6) Except as otherwise provided by regulation, business income

4338 from an intercompany transaction among members of the same  
4339 combined group shall be deferred in a manner similar to the deferral  
4340 under 26 CFR 1.1502-13. Upon the occurrence of either of the following  
4341 events, deferred business income resulting from an intercompany  
4342 transaction among members of a combined group shall be restored to  
4343 the income of the seller and shall be included in the combined group's  
4344 net income as if the seller had earned the income immediately before  
4345 the event:

4346 (A) The object of a deferred intercompany transaction is: (i) Resold  
4347 by the buyer to an entity that is not a member of the combined group,  
4348 (ii) resold by the buyer to an entity that is a member of the combined  
4349 group for use outside the unitary business in which the buyer and  
4350 seller are engaged, or (iii) converted by the buyer to a use outside the  
4351 unitary business in which the buyer and seller are engaged; or

4352 (B) The buyer and seller are no longer members of the same  
4353 combined group, regardless of whether the members remain unitary.

4354 (7) A charitable expense incurred by a member of a combined group  
4355 shall, to the extent allowable as a deduction pursuant to Section 170 of  
4356 the Internal Revenue Code, be subtracted first from the combined  
4357 group's net income, subject to the income limitations of said section  
4358 applied to the entire business income of the group. Any charitable  
4359 deduction disallowed under the foregoing rule, but allowed as a  
4360 carryover deduction in a subsequent year, shall be treated as originally  
4361 incurred in the subsequent year by the same member and the rules of  
4362 this section shall apply in the subsequent year in determining the  
4363 allowable deduction for that year.

4364 (8) Gain or loss from the sale or exchange of capital assets, property  
4365 described by Section 1231(a)(3) of the Internal Revenue Code and  
4366 property subject to an involuntary conversion shall be removed from  
4367 the net income of each member of a combined group and shall be  
4368 included in the combined group's net income as follows:

4369 (A) For each class of gain or loss, whether short-term capital, long-  
4370 term capital, Section 1231 of the Internal Revenue Code gain or loss, or  
4371 gain or loss from involuntary conversions, all members' business gain  
4372 and loss for the class shall be combined, without netting among such  
4373 classes, and each class of net business gain or loss shall be apportioned  
4374 to each member under subsection (b) of this section; and

4375 (B) Any resulting income or loss apportioned to this state, as long as  
4376 the loss is not subject to the limitations of Section 1211 of the Internal  
4377 Revenue Code, of a taxable member produced by the application of  
4378 subparagraph (A) of this subdivision shall then be applied to all other  
4379 income or loss of that member apportioned to this state. Any resulting  
4380 loss of a member apportioned to this state that is subject to the  
4381 limitations of said Section 1211 shall be carried forward by that  
4382 member and shall be treated as short-term capital loss apportioned to  
4383 this state and incurred by that member for the year for which the  
4384 carryover applies.

4385 (9) Any expense of any member of the combined group that is  
4386 directly or indirectly attributable to the income of any member of the  
4387 combined group, which income this state is prohibited from taxing  
4388 pursuant to the laws or Constitution of the United States, shall be  
4389 disallowed as a deduction for purposes of determining the combined  
4390 group's net income.

4391 (b) A taxable member of a combined group shall determine its  
4392 apportionment percentage as follows:

4393 (1) Each taxable member shall determine its apportionment  
4394 percentage based on the otherwise applicable apportionment formula  
4395 provided in chapter 208 of the general statutes. In computing its  
4396 denominators for all factors, the taxable member shall use the  
4397 combined group's denominator for that factor. In computing the  
4398 numerator of its receipts factor, each taxable member shall add to such  
4399 numerator its share of receipts of nontaxable members assignable to  
4400 this state, as provided in subdivision (3) of this subsection.

4401 (2) The combined group shall determine its property and payroll  
4402 factor denominators using the factors from all members, whether or  
4403 not a member would otherwise apportion its income using such  
4404 property and payroll factors.

4405 (3) Receipts assignable to this state of each nontaxable member shall  
4406 be determined based upon the apportionment formula that would be  
4407 applicable to such member if it were a taxable member and shall be  
4408 aggregated. Each taxable member of the combined group shall include  
4409 in the numerator of its receipts factor a portion of the aggregate  
4410 receipts assignable to this state of nontaxable members based on a  
4411 ratio, the numerator of which is such taxable member's receipts  
4412 assignable to this state, without regard to this subsection, and the  
4413 denominator of which is the aggregate receipts assignable to this state  
4414 of all the taxable members of the combined group, without regard to  
4415 this subsection.

4416 (4) In determining the numerator and denominator of the  
4417 apportionment factors of taxable members, transactions between or  
4418 among members of such combined group shall be eliminated.

4419 (5) If any member of a combined group required to file a combined  
4420 unitary tax return pursuant to section 12-222 of the general statutes, as  
4421 amended by this act, is taxable without this state, each taxable member  
4422 shall be entitled to apportion its net income in accordance with this  
4423 section.

4424 (c) To calculate each taxable member's net income or loss  
4425 apportioned to this state, each taxable member shall apply its  
4426 apportionment percentage, as determined pursuant to subsection (b) of  
4427 this section, to the combined group's net income.

4428 (d) After calculating its net income or loss apportioned to this state,  
4429 pursuant to subsection (c) of this section, each taxable member of a  
4430 combined group required to file a combined unitary tax return  
4431 pursuant to section 12-222 of the general statutes, as amended by this

4432 act, may deduct a net operating loss from its net income apportioned  
4433 to this state as follows:

4434 (1) For income years beginning on or after January 1, 2015, if the  
4435 computation of a combined group's net income results in a net  
4436 operating loss, a taxable member of such group may carry over its net  
4437 loss apportioned to this state, as calculated under subsection (c) of this  
4438 section, derived from the unitary business in a future income year to  
4439 the extent that the carryover and deduction is otherwise consistent  
4440 with subparagraph (A) of subdivision (4) of subsection (a) of section  
4441 12-217 of the general statutes, as amended by this act. Any taxable  
4442 member that has more than one operating loss carryover shall apply  
4443 the carryovers in the order that the operating loss was incurred, with  
4444 the oldest carryover to be deducted first.

4445 (2) Where a taxable member of a combined group has an operating  
4446 loss carryover derived from a loss incurred by a combined group in an  
4447 income year beginning on or after January 1, 2015, then the taxable  
4448 member may share the operating loss carryover with other taxable  
4449 members of the combined group if such other taxable members were  
4450 members of the combined group in the income year that the loss was  
4451 incurred. Any amount of operating loss carryover that is deducted by  
4452 another taxable member of the combined group shall reduce the  
4453 amount of operating loss carryover that may be carried over by the  
4454 taxable member that originally incurred the loss.

4455 (3) Where a taxable member of a combined group has an operating  
4456 loss carryover derived from a loss incurred in an income year  
4457 beginning prior to January 1, 2015, or derived from an income year  
4458 during which the taxable member was not a member of such combined  
4459 group, the carryover shall remain available to be deducted by that  
4460 taxable member or other group members that, in the year the loss was  
4461 incurred, were part of the same combined group as such taxable  
4462 member under section 12-223a of the general statutes, as amended by  
4463 this act, or same unitary group as such taxable member under  
4464 subsection (d) of section 12-218d of the general statutes, revision of

4465 1958, revised to January 1, 2015. Such carryover shall not be deductible  
4466 by any other members of the combined group.

4467 (e) Each taxable member shall multiply its income or loss  
4468 apportioned to this state, as calculated under subsection (c) of this  
4469 section and as further modified by subsection (d) of this section, by the  
4470 tax rate set forth in section 12-214 of the general statutes, as amended  
4471 by this act.

4472 (f) The additional tax base of taxable and nontaxable members of a  
4473 combined group required to file a combined unitary tax return  
4474 pursuant to section 12-222 of the general statutes, as amended by this  
4475 act, shall be calculated as follows:

4476 (1) Except as otherwise provided in subdivision (2) of this  
4477 subsection, members of the combined group shall calculate the  
4478 combined group's additional tax base by aggregating their separate  
4479 additional tax bases under subsection (a) of section 12-219 of the  
4480 general statutes, as amended by this act, provided intercorporate  
4481 stockholdings in the combined group shall be eliminated and provided  
4482 no deduction shall be allowed under subparagraph (B)(ii) of  
4483 subdivision (1) of subsection (a) of section 12-219 of the general  
4484 statutes, as amended by this act, for such intercorporate stockholdings.  
4485 In calculating the combined group's additional tax base, the separate  
4486 additional tax bases of nontaxable members shall be included, as if  
4487 those nontaxable members were taxable members. The amount  
4488 calculated under this subdivision shall be apportioned to those  
4489 members pursuant to subdivision (1) of subsection (g) of this section.

4490 (2) Taxable members of the combined group that are financial  
4491 service companies, as defined in section 12-218b of the general statutes,  
4492 as amended by this act, shall calculate their additional tax liability  
4493 under subsection (d) of section 12-219 of the general statutes, as  
4494 amended by this act, and shall not be included in the calculation of the  
4495 combined group's additional tax base set forth in subdivision (1) of this  
4496 subsection.

4497 (g) A taxable member of a combined group required to file a  
4498 combined unitary tax return pursuant to section 12-222 of the general  
4499 statutes, as amended by this act, shall determine its apportionment  
4500 percentage under section 12-219a of the general statutes, as amended  
4501 by this act, as follows:

4502 (1) A taxable member whose separate additional tax base is  
4503 included in the calculation of the combined group's additional tax base  
4504 under subdivision (1) of subsection (f) of this section shall apportion  
4505 the combined group's additional tax base using the otherwise  
4506 applicable apportionment formula provided in section 12-219a of the  
4507 general statutes, as amended by this act. However, the denominator of  
4508 such apportionment fraction shall be the sum of subdivisions (1) and  
4509 (2) of subsection (a) of said section 12-219a for all members whose  
4510 separate additional tax bases are included in the calculation of the  
4511 combined group's additional tax base under subdivision (1) of  
4512 subsection (f) of this section. The numerator of such apportionment  
4513 fraction shall be the sum of subparagraph (A) of subdivision (1) of  
4514 subsection (a) of said section 12-219a and subparagraph (A) of  
4515 subdivision (2) of subsection (a) of said section 12-219a for such taxable  
4516 member.

4517 (2) Taxable members of the combined group that are financial  
4518 service companies, as defined in section 12-218b of the general statutes,  
4519 as amended by this act, shall each have an additional tax liability as  
4520 described in subdivision (2) of subsection (h) of this section.

4521 (h) (1) A taxable member whose separate additional tax base is  
4522 included in the calculation of the combined group's additional tax base  
4523 under subdivision (1) of subsection (f) of this section shall multiply the  
4524 combined group's additional tax base, as calculated under subdivision  
4525 (1) of subsection (f) of this section, by such member's apportionment  
4526 fraction determined in subdivision (1) of subsection (g) of this section,  
4527 by the tax rate set forth in subsection (a) of section 12-219 of the  
4528 general statutes, as amended by this act. In no event shall the  
4529 aggregate tax so calculated for all members of the combined group

4530 exceed one million dollars, nor shall a tax credit allowed against the  
4531 tax imposed by chapter 208 of the general statutes reduce a taxable  
4532 member's tax calculated under this subsection to an amount less than  
4533 two hundred fifty dollars.

4534 (2) Taxable members of the combined group that are financial  
4535 service companies, as defined in section 12-218b of the general statutes,  
4536 as amended by this act, shall each have an additional tax liability of  
4537 two hundred fifty dollars. In no event shall a tax credit allowed against  
4538 the tax imposed by chapter 208 of the general statutes reduce a  
4539 financial service company's tax calculated under this subsection to an  
4540 amount less than two hundred fifty dollars.

4541 (3) To the extent that the aggregate amount of tax calculated on each  
4542 taxable member's additional tax base exceeds one million dollars, each  
4543 taxable member will prorate its tax, in proportion to the group's tax  
4544 calculated without regard to the one-million-dollar cap, such that the  
4545 group's aggregate additional tax equals one million dollars.

4546 (i) If the aggregate amount of tax calculated on each taxable  
4547 member's apportioned net income under subsection (e) of this section  
4548 equals or exceeds the aggregate amount of tax calculated on each  
4549 taxable member's apportioned additional tax base under subsection (h)  
4550 of this section, each taxable member shall be subject to tax on its net  
4551 income. If the aggregate amount of tax calculated on each taxable  
4552 member's apportioned additional tax base under subsection (h) of this  
4553 section exceeds the aggregate amount of tax calculated on each taxable  
4554 member's apportioned net income under subsection (e) of this section,  
4555 each taxable member shall be subject to tax on its additional tax base.

4556 (j) (1) Each taxable member of a combined group required to file a  
4557 combined unitary tax return pursuant to section 12-222 of the general  
4558 statutes, as amended by this act, shall separately apply the provisions  
4559 of sections 12-217ee and 12-217zz of the general statutes, as amended  
4560 by this act, in determining the amount of tax credit available to such  
4561 member.

4562 (2) If a taxable member of a combined group earns a tax credit in an  
4563 income year beginning on or after January 1, 2015, then the taxable  
4564 member may share the credit with other taxable members of the  
4565 combined group. Any amount of credit that is utilized by another  
4566 taxable member of the combined group shall reduce the amount of  
4567 credit carryover that may be carried over by the taxable member that  
4568 originally earned the credit. If a taxable member of a combined group  
4569 has a tax credit carryover derived from an income year beginning on  
4570 or after January 1, 2015, then the taxable member may share the  
4571 carryover credit with other taxable members of the combined group, if  
4572 such other taxable members were members of the combined group in  
4573 the income year in which the credit was earned.

4574 (3) If a taxable member of a combined group has a tax credit  
4575 carryover derived from an income year beginning prior to January 1,  
4576 2015, or derived from an income year during which the taxable  
4577 member was not a member of such combined group, the credit  
4578 carryover shall remain available to be utilized by such taxable member  
4579 or other group members which, in the year the credit was earned, were  
4580 part of the same combined group as such taxable member under  
4581 section 12-223a of the general statutes, as amended by this act, or the  
4582 same unitary group as such taxable member under section 12-218d of  
4583 the general statutes, revision of 1958, revised to January 1, 2015.

4584 (4) To the extent a taxable member has more than one corporation  
4585 business tax credit that it may utilize in an income year, whether such  
4586 credits were earned by said member or are available to said member in  
4587 accordance with subdivisions (2) and (3) of this subsection, the credits  
4588 shall be claimed in the same order as provided in section 12-217aa of  
4589 the general statutes.

4590 Sec. 140. (NEW) (*Effective from passage and applicable to income years*  
4591 *commencing on or after January 1, 2015*) (a) For purposes of this section,  
4592 "affiliated group" means an affiliated group as defined in Section 1504  
4593 of the Internal Revenue Code, except such affiliated group shall  
4594 include all domestic corporations that are commonly owned, directly

4595 or indirectly, by any member of such affiliated group, without regard  
4596 to whether the affiliated group includes (1) corporations included in  
4597 more than one federal consolidated return, (2) corporations engaged in  
4598 one or more unitary businesses, or (3) corporations that are not  
4599 engaged in a unitary business with any other member of the affiliated  
4600 group. Such affiliated group shall also include any member of the  
4601 combined group, determined on a world-wide basis, incorporated in a  
4602 tax haven as determined by the commissioner in accordance with  
4603 subdivision (4) of subsection (b) of this section.

4604 (b) The designated taxable member of a combined group may elect  
4605 to have the combined group determined on a world-wide basis or an  
4606 affiliated group basis. If no such election is made, the combined group  
4607 shall be determined on a water's-edge basis and will include only  
4608 taxable members and those nontaxable members described in any one  
4609 or more of the categories set forth in subdivisions (1) to (3), inclusive,  
4610 of this subsection:

4611 (1) Any member incorporated in the United States, or formed under  
4612 the laws of the United States, any state, the District of Columbia, or  
4613 any territory or possession of the United States, excluding such a  
4614 member if eighty per cent or more of both its property and payroll  
4615 during the income year are located outside the United States, the  
4616 District of Columbia, and any territory or possession of the United  
4617 States;

4618 (2) Any member, wherever incorporated or formed, if twenty per  
4619 cent or more of both its property and payroll during the income year  
4620 are located in the United States, the District of Columbia, or any  
4621 territory or possession of the United States; or

4622 (3) Any member that is incorporated in a jurisdiction that is  
4623 determined by the commissioner to be a tax haven as that term is  
4624 defined in subdivision (4) of this subsection, unless it is proven to the  
4625 satisfaction of the commissioner that such member is incorporated in a  
4626 tax haven for a legitimate business purpose.

4627 (4) For purposes of subdivision (3) of this subsection, "tax haven"  
4628 means a jurisdiction that (A) has laws or practices that prevent  
4629 effective exchange of information for tax purposes with other  
4630 governments on taxpayers benefiting from the tax regime; (B) has a tax  
4631 regime which lacks transparency; (C) facilitates the establishment of  
4632 foreign-owned entities without the need for a local substantive  
4633 presence or prohibits these entities from having any commercial  
4634 impact on the local economy; (D) explicitly or implicitly excludes the  
4635 jurisdiction's resident taxpayers from taking advantage of the tax  
4636 regime benefits or prohibits enterprises that benefit from the regime  
4637 from operating in the jurisdiction's domestic market; or (E) has created  
4638 a tax regime which is favorable for tax avoidance, based upon an  
4639 overall assessment of relevant factors, including whether the  
4640 jurisdiction has a significant untaxed offshore financial or services  
4641 sector relative to its overall economy. Not later than September 30,  
4642 2015, the commissioner shall publish a list of jurisdictions that the  
4643 commissioner determines to be tax havens. The list shall be applicable  
4644 to income years commencing on or after January 1, 2015, and shall  
4645 remain in effect until superseded by the publication of a revised list by  
4646 the commissioner.

4647 (c) A world-wide election or an affiliated group election is effective  
4648 only if made on a timely-filed, original return for an income year by  
4649 the designated taxable member of the combined group. Such election is  
4650 binding for, and applicable to, the income year for which it is made  
4651 and for the ten immediately succeeding income years.

4652 (d) If the designated taxable member elects to determine the  
4653 members of a combined group on an affiliated group basis, the taxable  
4654 members shall take into account the net income or loss and  
4655 apportionment factors of all of the members of its affiliated group,  
4656 regardless of whether such members are engaged in a unitary  
4657 business, that are subject to tax or would be subject to tax under  
4658 chapter 208 of the general statutes, if doing business in this state.

4659 Sec. 141. (NEW) *(Effective from passage and applicable to income years*

4660 commencing on or after January 1, 2015) (a) For purposes of this section,  
4661 "net deferred tax liability" means deferred tax liabilities that exceed the  
4662 deferred tax assets of the combined group, as computed in accordance  
4663 with generally accepted accounting principles, and "net deferred tax  
4664 asset" means that deferred tax assets exceed the deferred tax liabilities  
4665 of the unitary group, as computed in accordance with generally  
4666 accepted accounting principles.

4667 (b) Only publicly traded companies, including affiliated  
4668 corporations participating in the filing of a publicly traded company's  
4669 financial statements prepared in accordance with generally accepted  
4670 accounting principles, as of the effective date of this section, shall be  
4671 eligible for this deduction.

4672 (c) If the provisions of sections 139 and 140 of this act result in an  
4673 aggregate increase to the members' net deferred tax liability or an  
4674 aggregate decrease to the members' net deferred tax asset, the unitary  
4675 group shall be entitled to a deduction, as determined in this section.

4676 (d) For the seven-year period beginning with the unitary group's  
4677 first income year that begins in 2018, a unitary group shall be entitled  
4678 to a deduction from unitary group net income equal to one-seventh of  
4679 the amount necessary to offset the increase in the net deferred tax  
4680 liability or decrease in the net deferred tax asset, or the aggregate  
4681 change thereof if the net income of the unitary group changes from a  
4682 net deferred tax asset to a net deferred tax liability, as computed in  
4683 accordance with generally accepted accounting principles, that would  
4684 result from the imposition of the unitary reporting requirements under  
4685 sections 139 and 140 of this act, but for the deduction provided under  
4686 this section. Such increase in the net deferred tax liability or decrease in  
4687 the net deferred tax asset or the aggregate change thereof shall be  
4688 computed based on the change that would result from the imposition  
4689 of the unitary reporting requirements under sections 139 and 140 of  
4690 this act, but for the deduction provided under this section as of the  
4691 effective date of this section.

4692 (e) The deduction calculated under this section shall not be reduced  
4693 as a result of any events happening subsequent to such calculation,  
4694 including, but not limited to, any disposition or abandonment of  
4695 assets. Such deduction shall be calculated without regard to the federal  
4696 tax effect and shall not alter the tax basis of any asset. If the deduction  
4697 under this section is greater than unitary group net income, any excess  
4698 deduction shall be carried forward and applied as a deduction to  
4699 unitary group net income in future income years until fully utilized.

4700 (f) Any combined group intending to claim a deduction under this  
4701 section shall file a statement with the commissioner on or before July 1,  
4702 2016, specifying the total amount of the deduction which the combined  
4703 group claims. The statement shall be made on such form and in such  
4704 manner as prescribed by the commissioner and shall contain such  
4705 information or calculations as the commissioner may specify. No  
4706 deduction shall be allowed under this section for any income year  
4707 except to the extent claimed on or before July 1, 2016, in the manner  
4708 prescribed. Nothing in this subsection shall limit the authority of the  
4709 commissioner to review or redetermine the proper amount of any  
4710 deduction claimed, whether on the statement required under this  
4711 subsection or on a tax return for any income year.

4712 Sec. 142. Section 12-214 of the general statutes is amended by adding  
4713 subsection (c) as follows (*Effective from passage and applicable to income*  
4714 *years commencing on or after January 1, 2015*):

4715 (NEW) (c) Each taxable member of a combined group required to  
4716 file a combined unitary tax return pursuant to section 12-222, as  
4717 amended by this act, shall calculate such member's tax under  
4718 subsection (a) of this section, by multiplying such member's net  
4719 income apportioned to this state, as provided in subsection (c) of  
4720 section 139 of this act, by the tax rate set forth in this section.

4721 Sec. 143. Section 12-217 of the general statutes is amended by adding  
4722 subsections (e) and (f) as follows (*Effective from passage and applicable to*  
4723 *income years commencing on or after January 1, 2015*):

4724 (NEW) (e) Where a combined group is required to file a combined  
4725 unitary tax return pursuant to section 12-222, as amended by this act,  
4726 the combined group's net income shall be computed as provided in  
4727 subsection (a) of section 139 of this act.

4728 (NEW) (f) Where a combined group is required to file a combined  
4729 unitary tax return pursuant to section 12-222, as amended by this act, a  
4730 taxable member's net operating loss apportioned to this state shall be  
4731 deducted and carried over by the taxable member as provided in  
4732 subsection (d) of section 139 of this act.

4733 Sec. 144. Subsection (b) of section 12-217n of the general statutes is  
4734 repealed and the following is substituted in lieu thereof (*Effective from*  
4735 *passage and applicable to income years commencing on or after January 1,*  
4736 *2015*):

4737 (b) For purposes of this section:

4738 (1) "Research and development expenses" means research or  
4739 experimental expenditures deductible under Section 174 of the Internal  
4740 Revenue Code of 1986, as in effect on May 28, 1993, determined  
4741 without regard to Section 280C(c) thereof or any elections made by a  
4742 taxpayer to amortize such expenses on its federal income tax return  
4743 that were otherwise deductible, and basic research payments as  
4744 defined under Section 41 of said Internal Revenue Code to the extent  
4745 not deducted under said Section 174, provided: (A) Such expenditures  
4746 and payments are paid or incurred for such research and  
4747 experimentation and basic research conducted in this state; and (B)  
4748 such expenditures and payments are not funded, within the meaning  
4749 of Section 41(d)(4)(H) of said Internal Revenue Code, by any grant,  
4750 contract, or otherwise by a person or governmental entity other than  
4751 the taxpayer unless such other person is included in a combined return  
4752 with the person paying or incurring such expenses;

4753 (2) "Combined return" means a combined [corporation business tax  
4754 return under section 12-223a] unitary tax return under section 12-222,

4755 as amended by this act;

4756 (3) "Commissioner" means the Commissioner of Economic and  
4757 Community Development;

4758 (4) "Qualified small business" means a company that (A) has gross  
4759 income for the previous income year that does not exceed one hundred  
4760 million dollars, and (B) has not, in the determination of the  
4761 commissioner, met the gross income test through transactions with a  
4762 related person, as defined in section 12-217w.

4763 Sec. 145. Subsection (e) of section 12-217t of the general statutes is  
4764 repealed and the following is substituted in lieu thereof (*Effective from*  
4765 *passage and applicable to income years commencing on or after January 1,*  
4766 *2015*):

4767 (e) In the case of taxpayers filing a combined unitary tax return  
4768 pursuant to section [12-223a] 12-222, as amended by this act, the credit  
4769 provided by this section shall be allowed on a combined basis, such  
4770 that the amount of personal property taxes paid by such taxpayers  
4771 with respect to such equipment may be claimed as a tax credit against  
4772 the combined unitary tax liability of such taxpayers as determined  
4773 under this chapter. Credits available to taxpayers which are subject to  
4774 tax under this chapter but not subject to tax under chapter 207, 208a,  
4775 209, 210, 211 or 212 or the tax imposed on health care centers under the  
4776 provisions of section 12-202a shall be used prior to credits of  
4777 companies included in such combined return which are also subject to  
4778 tax under said chapter 207, 208a, 209, 210, 211 or 212 or the tax  
4779 imposed upon health centers pursuant to the provisions of section 12-  
4780 202a.

4781 Sec. 146. Subsection (l) of section 12-217u of the general statutes is  
4782 repealed and the following is substituted in lieu thereof (*Effective from*  
4783 *passage and applicable to income years commencing on or after January 1,*  
4784 *2015*):

4785 (l) (1) In the case of a financial institution included in a combined

4786 unitary tax return under section [12-223a] 12-222, as amended by this  
4787 act, a credit allowed under subsection (b) or (f) of this section may be  
4788 taken against the tax of the combined unitary group. (2) The credit  
4789 allowed to a financial institution under subsection (b) or (f) of this  
4790 section may be taken by any corporation which is eligible to elect to  
4791 file a combined unitary tax return with a group with which the  
4792 financial institution is eligible to file a combined unitary tax return,  
4793 provided the aggregate credit taken by all such corporations in any  
4794 income year shall not exceed the aggregate credit for which such group  
4795 would have been eligible if it had filed a combined unitary tax return.

4796 Sec. 147. Subsection (c) of section 12-217gg of the general statutes is  
4797 repealed and the following is substituted in lieu thereof (*Effective from*  
4798 *passage and applicable to income years commencing on or after January 1,*  
4799 *2015*):

4800 (c) (1) For the purposes of this chapter, each constituent corporation  
4801 shall be deemed to have itself conducted its pro rata share of the  
4802 business conducted by the sponsor.

4803 (2) The pro rata share of the business conducted by the sponsor that  
4804 shall be deemed to have been conducted by each constituent  
4805 corporation shall be the same percentage as such constituent  
4806 corporation's distributive share of the profit or loss of the sponsor for  
4807 any relevant income year.

4808 (3) The limitation of section 12-217zz, as amended by this act, shall  
4809 be applied on the return of each constituent corporation or on the  
4810 combined unitary tax return filed by two or more constituent  
4811 corporations.

4812 Sec. 148. Subsection (h) of section 12-217gg of the general statutes is  
4813 repealed and the following is substituted in lieu thereof (*Effective from*  
4814 *passage and applicable to income years commencing on or after January 1,*  
4815 *2015*):

4816 (h) The credits allowed under this section may be used by

4817 constituent corporations joining in a combined [corporation business]  
4818 unitary tax return under section [12-223a] 12-222, as amended by this  
4819 act.

4820 Sec. 149. Section 12-218 of the general statutes of the general statutes  
4821 is repealed and the following is substituted in lieu thereof (*Effective*  
4822 *from passage and applicable to income years commencing on or after January*  
4823 *1, 2015*):

4824 (a) Any taxpayer which is taxable both within and without this state  
4825 shall apportion its net income as provided in this section. For purposes  
4826 of apportionment of income under this section, a taxpayer is taxable in  
4827 another state if in such state such taxpayer conducts business and is  
4828 subject to a net income tax, a franchise tax for the privilege of doing  
4829 business, or a corporate stock tax, or if such state has jurisdiction to  
4830 subject such taxpayer to such a tax, regardless of whether such state  
4831 does, in fact, impose such a tax.

4832 (b) The net income of the taxpayer, when derived from business  
4833 other than the manufacture, sale or use of tangible personal or real  
4834 property, shall be apportioned within and without the state by means  
4835 of an apportionment fraction, the numerator of which shall represent  
4836 the gross receipts from business carried on within Connecticut and the  
4837 denominator shall represent the gross receipts from business carried  
4838 on everywhere, except that any gross receipts attributable to an  
4839 international banking facility, as defined in section 12-217, shall not be  
4840 included in the numerator or the denominator. Gross receipts as used  
4841 in this subsection has the same meaning as used in subdivision (3) of  
4842 subsection (c) of this section.

4843 (c) Except as otherwise provided in subsection (k) or (l) of this  
4844 section, the net income of the taxpayer when derived from the  
4845 manufacture, sale or use of tangible personal or real property, shall be  
4846 apportioned within and without the state by means of an  
4847 apportionment fraction, to be computed as the sum of the property  
4848 factor, the payroll factor and twice the receipts factor, divided by four.

4849 (1) The first of these fractions, the property factor, shall represent that  
4850 part of the average monthly net book value of the total tangible  
4851 property held and owned by the taxpayer during the income year  
4852 which is held within the state, without deduction on account of any  
4853 encumbrance thereon, and the value of tangible property rented to the  
4854 taxpayer computed by multiplying the gross rents payable during the  
4855 income year or period by eight. For the purpose of this section, gross  
4856 rents shall be the actual sum of money or other consideration payable,  
4857 directly or indirectly, by the taxpayer or for its benefit for the use or  
4858 possession of the property, excluding royalties, but including interest,  
4859 taxes, insurance, repairs or any other amount required to be paid by  
4860 the terms of a lease or other arrangement and a proportionate part of  
4861 the cost of any improvement to the real property made by or on behalf  
4862 of the taxpayer which reverts to the owner or lessor upon termination  
4863 of a lease or other arrangement, based on the unexpired term of the  
4864 lease commencing with the date the improvement is completed,  
4865 provided, where a building is erected on leased land by or on behalf of  
4866 the taxpayer, the value of the land is determined by multiplying the  
4867 gross rent by eight, and the value of the building is determined in the  
4868 same manner as if owned by the taxpayer. (2) The second fraction, the  
4869 payroll factor, shall represent the part of the total wages, salaries and  
4870 other compensation to employees paid by the taxpayer during the  
4871 income year which was paid in this state, excluding any such wages,  
4872 salaries or other compensation attributable to the production of gross  
4873 income of an international banking facility as defined in section 12-217.  
4874 Compensation is paid in this state if (A) the individual's service is  
4875 performed entirely within the state; or (B) the individual's service is  
4876 performed both within and without the state, but the service  
4877 performed without the state is incidental to the individual's service  
4878 within the state; or (C) some of the service is performed in the state  
4879 and (i) the base of operations or, if there is no base of operations, the  
4880 place from which the service is directed or controlled is in the state, or  
4881 (ii) the base of operations or the place from which the service is  
4882 directed or controlled is not in any state in which some part of the  
4883 service is performed, but the individual's residence is in this state. (3)

4884 The third fraction, the receipts factor, shall represent the part of the  
4885 taxpayer's gross receipts from sales or other sources during the income  
4886 year, computed according to the method of accounting used in the  
4887 computation of its entire net income, which is assignable to the state,  
4888 and excluding any gross receipts attributable to an international  
4889 banking facility as defined in section 12-217, but including receipts  
4890 from sales of tangible property if the property is delivered or shipped  
4891 to a purchaser within this state, other than a company which qualifies  
4892 as a Domestic International Sales Corporation (DISC) as defined in  
4893 Section 992 of the Internal Revenue Code of 1986, or any subsequent  
4894 corresponding internal revenue code of the United States, as from time  
4895 to time amended, and as to which a valid election under Subsection (b)  
4896 of said Section 992 to be treated as a DISC is effective, regardless of the  
4897 f.o.b. point or other conditions of the sale, receipts from services  
4898 performed within the state, rentals and royalties from properties  
4899 situated within the state, royalties from the use of patents or  
4900 copyrights within the state, interest managed or controlled within the  
4901 state, net gains from the sale or other disposition of intangible assets  
4902 managed or controlled within the state, net gains from the sale or other  
4903 disposition of tangible assets situated within the state and all other  
4904 receipts earned within the state.

4905 (d) Any motor bus company which is taxable both within and  
4906 without this state shall apportion its net income derived from carrying  
4907 of passengers for hire by means of an apportionment fraction, the  
4908 numerator of which shall represent the total number of miles operated  
4909 within this state and the denominator of which shall represent the total  
4910 number of miles operated everywhere, but income derived by motor  
4911 bus companies from sources other than the carrying of passengers for  
4912 hire shall be apportioned as herein otherwise provided.

4913 (e) Any motor carrier which transports property for hire and which  
4914 is taxable both within and without this state shall apportion its net  
4915 income derived from carrying of property for hire by means of an  
4916 apportionment fraction, the numerator of which shall represent the

4917 total number of miles operated within this state and the denominator  
4918 of which shall represent the total number of miles operated  
4919 everywhere, but income derived by motor carriers from sources other  
4920 than the carrying of property for hire shall be apportioned as herein  
4921 otherwise provided.

4922 (f) (1) Each taxpayer that provides management, distribution or  
4923 administrative services, as defined in this subsection, to or on behalf of  
4924 a regulated investment company, as defined in Section 851 of the  
4925 Internal Revenue Code shall apportion its net income derived, directly  
4926 or indirectly, from providing management, distribution or  
4927 administrative services to or on behalf of a regulated investment  
4928 company, including net income received directly or indirectly from  
4929 trustees, and sponsors or participants of employee benefit plans which  
4930 have accounts in a regulated investment company, in the manner  
4931 provided in this subsection. Income derived by such taxpayer from  
4932 sources other than the providing of management, distribution or  
4933 administrative services to or on behalf of a regulated investment  
4934 company shall be apportioned as provided in this chapter.

4935 (2) The numerator of the apportionment fraction shall consist of the  
4936 sum of the Connecticut receipts, as described in subdivision (3) of this  
4937 subsection. The denominator of the apportionment fraction shall  
4938 consist of the total receipts from the sale of management, distribution  
4939 or administrative services to or on behalf of all the regulated  
4940 investment companies. For purposes of this subsection, "receipts"  
4941 means receipts computed according to the method of accounting used  
4942 by the taxpayer in the computation of net income.

4943 (3) For purposes of this subsection, Connecticut receipts shall be  
4944 determined by multiplying receipts from the rendering of  
4945 management, distribution or administrative services to or on behalf of  
4946 each separate regulated investment company by a fraction (A) the  
4947 numerator of which shall be the average of (i) the number of shares on  
4948 the first day of such regulated investment company's taxable year, for  
4949 federal income tax purposes, which ends within or at the same time as

4950 the taxable year of the taxpayer, that are owned by shareholders of  
4951 such regulated investment company then domiciled in this state and  
4952 (ii) the number of shares on the last day of such regulated investment  
4953 company's taxable year, for federal income tax purposes, which ends  
4954 within or at the same time as the taxable year of the taxpayer, that are  
4955 owned by shareholders of such regulated investment company then  
4956 domiciled in this state; and (B) the denominator of which shall be the  
4957 average of the number of shares that are owned by shareholders of  
4958 such regulated investment company on such dates.

4959 (4) (A) For purposes of this subsection, "management services"  
4960 includes, but is not limited to, the rendering of investment advice  
4961 directly or indirectly to a regulated investment company, making  
4962 determinations as to when sales and purchases of securities are to be  
4963 made on behalf of the regulated investment company, or the selling or  
4964 purchasing of securities constituting assets of a regulated investment  
4965 company, and related activities, but only where such activity or  
4966 activities are performed (i) pursuant to a contract with the regulated  
4967 investment company entered into pursuant to 15 USC 80a-15(a), as  
4968 from time to time amended, (ii) for a person that has entered into such  
4969 contract with the regulated investment company, or (iii) for a person  
4970 that is affiliated with a person that has entered into such contract with  
4971 a regulated investment company.

4972 (B) For purposes of this subsection, "distribution services" includes,  
4973 but is not limited to, the services of advertising, servicing, marketing  
4974 or selling shares of a regulated investment company, but, in the case of  
4975 advertising, servicing or marketing shares, only where such service is  
4976 performed by a person that is, or, in the case of a closed end company,  
4977 was, either engaged in the service of selling such shares or affiliated  
4978 with a person that is engaged in the service of selling such shares. In  
4979 the case of an open end company, such service of selling shares shall  
4980 be performed pursuant to a contract entered into pursuant to 15 USC  
4981 80a-15(b), as from time to time amended.

4982 (C) For purposes of this subsection, "administrative services"

4983 includes, but is not limited to, clerical, fund or shareholder accounting,  
4984 participant record keeping, transfer agency, bookkeeping, data  
4985 processing, custodial, internal auditing, legal and tax services  
4986 performed for a regulated investment company but only if the  
4987 provider of such service or services during the income year in which  
4988 such service or services are provided also provides, or is affiliated with  
4989 a person that provides, management or distribution services to such  
4990 regulated investment company.

4991 (D) For purposes of this subsection, a person is "affiliated" with  
4992 another person if each person is a member of the same affiliated group,  
4993 as defined under Section 1504 of the Internal Revenue Code without  
4994 regard to subsection (b) of said section.

4995 (E) For purposes of this subsection, the domicile of a shareholder  
4996 shall be presumed to be such shareholder's mailing address as shown  
4997 in the records of the regulated investment company except that for  
4998 purposes of this subsection, if the shareholder of record is an insurance  
4999 company which holds the shares of the regulated investment company  
5000 as depositor for the benefit of a separate account, then the taxpayer  
5001 may elect to treat as the shareholders the contract owners or  
5002 policyholders of the contracts or policies supported by such separate  
5003 account. An election made under this subparagraph shall apply to all  
5004 shareholders that are insurance companies and shall be irrevocable for,  
5005 and applicable for, five successive income years. In any year that such  
5006 an election is applicable, it shall be presumed that the domicile of a  
5007 shareholder is the mailing address of the contract owner or  
5008 policyholder as shown in the records of the insurance company.

5009 (g) (1) Each taxpayer that provides securities brokerage services, as  
5010 defined in this subsection, shall apportion its net income derived,  
5011 directly or indirectly, from rendering securities brokerage services in  
5012 the manner provided in this subsection. Income derived by such  
5013 taxpayer from sources other than the rendering of securities brokerage  
5014 services shall be apportioned as provided in this chapter.

5015 (2) The numerator of the apportionment fraction shall consist of the  
5016 brokerage commissions and total margin interest paid on behalf of  
5017 brokerage accounts owned by the taxpayer's customers who are  
5018 domiciled in this state during such taxpayer's income year, computed  
5019 according to the method of accounting used in the computation of net  
5020 income. The denominator of the apportionment fraction shall consist of  
5021 brokerage commissions and total margin interest paid on behalf of  
5022 brokerage accounts owned by all of the taxpayer's customers,  
5023 wherever domiciled, during such taxpayer's income year, computed  
5024 according to the method of accounting used in the computation of net  
5025 income.

5026 (3) For purposes of this subsection:

5027 (A) "Security brokerage services" means services and activities  
5028 including all aspects of the purchasing and selling of securities  
5029 rendered by a broker, as defined in 15 USC 78c(a)(4) and registered  
5030 under the provisions of 15 USC 78a to 78kk, inclusive, as from time to  
5031 time amended, to effectuate transactions in securities for the account of  
5032 others, and a dealer, as defined in 15 USC 78c(a)(5) and registered  
5033 under the provisions of 15 USC 78a to 78kk, inclusive, as from time to  
5034 time amended, to buy and sell securities, through a broker or  
5035 otherwise. Security brokerage services shall not include services  
5036 rendered by any person buying or selling securities for such person's  
5037 own account, either individually or in some fiduciary capacity, but not  
5038 as part of a regular business carried on by such person.

5039 (B) "Securities" means security, as defined in 15 USC 78c(a)(10), as  
5040 from time to time amended.

5041 (C) "Brokerage commission" means all compensation received for  
5042 effecting purchases and sales for the account or on order of others,  
5043 whether in a principal or agency transaction, and whether charged  
5044 explicitly or implicitly as a fee, commission, spread, markup or  
5045 otherwise.

5046 (4) For purposes of this subsection, the domicile of a customer shall  
5047 be presumed to be such customer's mailing address as shown in the  
5048 records of the taxpayer.

5049 (h) (1) Any company that is (A) a limited partner in a partnership,  
5050 other than an investment partnership, that does business, owns or  
5051 leases property or maintains an office within this state and (B) not  
5052 otherwise carrying on or doing business in this state shall pay the tax  
5053 imposed under section 12-214 solely on its distributive share as a  
5054 partner of the income or loss of such partnership to the extent such  
5055 income or loss is derived from or connected with sources within this  
5056 state, except that, if the commissioner determines that the company  
5057 and the partnership are, in substance, parts of a unitary business  
5058 engaged in a single business enterprise or if the company is a member  
5059 of a combined group that files a combined unitary tax return, the  
5060 company shall be taxed in accordance with the provisions of  
5061 subdivision (3) of this subsection and not in accordance with the  
5062 provisions of this subdivision, provided, in lieu of the payment of tax  
5063 based solely on its distributive share, such company may elect for any  
5064 particular income year, on or before the due date or, if applicable the  
5065 extended due date, of its corporation business tax return for such  
5066 income year, to apportion its net income within and without the state  
5067 under the provisions of this chapter.

5068 (2) Any company that is (A) a limited partner (i) in an investment  
5069 partnership or (ii) in a limited partnership, other than an investment  
5070 partnership, that does business, owns or leases property or maintains  
5071 an office within this state and (B) otherwise carrying on or doing  
5072 business in this state shall apportion its net income, including its  
5073 distributive share as a partner of such partnership income or loss,  
5074 within and without the state under the provisions of this chapter,  
5075 except that the numerator and the denominator of its payroll factor,  
5076 property factor, and receipts factor shall include its proportionate part,  
5077 as a partner, of the numerator and the denominator of such  
5078 partnership's payroll factor, property factor and receipts factor,

5079 respectively. For purposes of this section, such partnership shall  
5080 compute its apportionment fraction and the numerator and the  
5081 denominator of its payroll factor, property factor and receipts factor, as  
5082 if it were a company taxable both within and without this state.

5083 (3) Any company that is a general partner in a partnership that does  
5084 business, owns or leases property or maintains an office within this  
5085 state shall, whether or not it is otherwise carrying on or doing business  
5086 in this state, apportion its net income, including its distributive share  
5087 as a partner of such partnership income or loss, within and without the  
5088 state under the provisions of this chapter, except that the numerator  
5089 and the denominator of its payroll factor, property factor and receipts  
5090 factor shall include its proportionate part, as a partner, of the  
5091 numerator and the denominator of such partnership's payroll factor,  
5092 property factor and receipts factor, respectively. For purposes of this  
5093 section, such partnership shall compute its apportionment fraction and  
5094 the numerator and the denominator of its payroll factor, property  
5095 factor and receipts factor, as if it were a company taxable both within  
5096 and without this state.

5097 (i) The provisions of this section shall not apply to insurance  
5098 companies.

5099 (j) (1) Any financial service company as defined in section 12-218b,  
5100 that has net income derived from credit card activities, as defined in  
5101 this subsection, shall apportion its net income derived from credit card  
5102 activities in the manner provided in this subsection. Income derived by  
5103 such taxpayer from sources other than credit card activities shall be  
5104 apportioned as provided in this chapter.

5105 (2) The numerator of the apportionment fraction shall consist of the  
5106 Connecticut receipts, as described in subdivision (3) of this subsection.  
5107 The denominator of the apportionment fraction shall consist of (A) the  
5108 total amount of interest and fees or penalties in the nature of interest  
5109 from credit card receivables, (B) receipts from fees charged to card  
5110 holders, including, but not limited to, annual fees, irrespective of the

5111 billing address of the card holder, (C) net gains from the sale of credit  
5112 card receivables, irrespective of the billing address of the card holder,  
5113 and (D) all credit card issuer's reimbursement fees, irrespective of the  
5114 billing address of the card holder.

5115 (3) For purposes of this subsection, "Connecticut receipts" shall be  
5116 determined by adding (A) interest and fees or penalties in the nature of  
5117 interest from credit card receivables and receipts from fees charged to  
5118 card holders, including, but not limited to, annual fees, where the  
5119 billing address of the card holder is in this state and (B) the product of  
5120 (i) the sum of net gains from the sale of credit card receivables and all  
5121 credit card issuer's reimbursement fees multiplied by (ii) a fraction, the  
5122 numerator of which shall be interest and fees or penalties in the nature  
5123 of interest from credit card receivables and receipts from fees charged  
5124 to card holders, including, but not limited to, annual fees, where the  
5125 billing address of the card holder is in this state, and the denominator  
5126 of which shall be the total amount of interest and fees or penalties in  
5127 the nature of interest from credit card receivables and receipts from  
5128 fees charged to card holders, including, but not limited to, annual fees,  
5129 irrespective of the billing address of the card holder.

5130 (4) For purposes of this subsection:

5131 (A) "Credit card" means a credit, travel, or entertainment card;

5132 (B) "Receipts" means receipts computed according to the method of  
5133 accounting used by the taxpayer in the computation of net income;

5134 (C) "Credit card issuer's reimbursement fee" means the fee that a  
5135 taxpayer receives from a merchant's bank because one of the persons  
5136 to whom the taxpayer or a related person, as defined in section 12-  
5137 218b, has issued a credit card has charged merchandise or services to  
5138 the credit card;

5139 (D) "Net income derived from credit card activities" means (i)  
5140 interest and fees or penalties in the nature of interest from credit card  
5141 receivables and receipts from fees charged to card holders, including,

5142 but not limited to, annual fees, net gains from the sale of credit card  
5143 receivables, credit card issuer's reimbursement fees, and credit card  
5144 receivables servicing fees received in connection with credit cards  
5145 issued by the taxpayer or a related person, as defined in section 12-  
5146 218b, less (ii) expenses related to such income, to the extent deductible  
5147 under this chapter;

5148 (E) "Billing address" shall be presumed to be the location indicated  
5149 in the books and records of the taxpayer as the address where any  
5150 notice, statement or bill relating to a card holder is to be mailed, as of  
5151 the date of such mailing; and

5152 (F) "Credit card activities" means those activities involving the  
5153 underwriting and approval of credit card relationships or other  
5154 business activities generally associated with the conduct of business by  
5155 an issuer of credit cards from which it derives income.

5156 (5) The Commissioner of Revenue Services may adopt regulations,  
5157 in accordance with chapter 54, to permit a financial service company  
5158 that is an owner of a financial asset securitization investment trust, as  
5159 defined in Section 860H(a) of the Internal Revenue Code, to elect to  
5160 apportion its share of the net income from credit card activities carried  
5161 on by such trust, and to provide rules for apportioning such share of  
5162 net income that are consistent with this subsection.

5163 (k) (1) For income years commencing on or after January 1, 2001, the  
5164 net income of a taxpayer which is primarily engaged in activities that,  
5165 in accordance with the North American Industrial Classification  
5166 System, United States Manual, United States Office of Management  
5167 and Budget, 1997 edition, would be included in Sector 31, 32 or 33,  
5168 shall be apportioned within and without the state by means of the  
5169 apportionment fraction described in subdivision (2) of this subsection  
5170 provided, in the income year commencing on January 1, 2001, each  
5171 such taxpayer shall not take such apportionment fraction into account  
5172 for purposes of installment payments on estimated tax under section  
5173 12-242d for calendar quarters ending prior to July 1, 2001, but shall

5174 make such payments in accordance with the apportionment fraction  
5175 applicable to the income year commencing January 1, 2000.

5176 (2) The numerator of the apportionment fraction shall consist of the  
5177 taxpayer's gross receipts, as described in subdivision (3) of subsection  
5178 (c) of this section, which are assignable to the state, as provided in  
5179 subdivision (3) of subsection (c) of this section. The denominator of the  
5180 apportionment fraction shall consist of the taxpayer's total gross  
5181 receipts, as described in subdivision (3) of subsection (c) of this section,  
5182 whether or not assignable to the state.

5183 (3) Any taxpayer which is described in subdivision (1) of this  
5184 subsection and seventy-five per cent or more of whose total gross  
5185 receipts, as described in subdivision (3) of subsection (c) of this section,  
5186 during the income year are from the sale of tangible personal property  
5187 directly, or in the case of a subcontractor, indirectly, to the United  
5188 States government may elect, on or before the due date or, if  
5189 applicable, the extended due date, of its corporation business tax  
5190 return for the income year, to apportion its net income within and  
5191 without the state by means of the apportionment fraction described in  
5192 subsection (c) of this section. The election, if made by the taxpayer,  
5193 shall be irrevocable for, and applicable for, five successive income  
5194 years.

5195 (l) (1) For income years commencing on or after October 1, 2001, any  
5196 broadcaster which is taxable both within and without this state shall  
5197 apportion its net income derived from the broadcast of video or audio  
5198 programming, whether through the public airwaves, by cable, by  
5199 direct or indirect satellite transmission or by any other means of  
5200 communication, through an over-the-air television or radio network,  
5201 through a television or radio station or through a cable network or  
5202 cable television system and, if such broadcaster is a cable network, all  
5203 net income derived from activities related to or arising out of the  
5204 foregoing, including, but not limited to, broadcasting, entertainment,  
5205 publishing, whether electronically or in print, electronic commerce and  
5206 licensing of intellectual property created in the pursuit of such

5207 activities, by means of the apportionment fraction described in  
5208 subdivision (3) of this subsection, and any eligible production entity  
5209 which is taxable both within and without this state shall apportion its  
5210 net income derived from video or audio programming production  
5211 services by means of the apportionment fraction described in  
5212 subdivision (4) of this subsection.

5213 (2) For purposes of this subsection:

5214 (A) "Video or audio programming" means any and all  
5215 performances, events or productions, including without limitation  
5216 news, sporting events, plays, stories and other entertainment, literary,  
5217 commercial, educational or artistic works, telecast or otherwise made  
5218 available for video or audio exhibition through live transmission or  
5219 through the use of video tape, disc or any other type of format or  
5220 medium;

5221 (B) A "subscriber" to a cable television system is an individual  
5222 residence or other outlet which is the ultimate recipient of the  
5223 transmission;

5224 (C) "Telecast" or "broadcast" means the transmission of video or  
5225 audio programming by an electronic or other signal conducted by  
5226 radiowaves or microwaves, by wires, lines, coaxial cables, wave guides  
5227 or fiber optics, by satellite transmissions directly or indirectly to  
5228 viewers or listeners or by any other means of communication;

5229 (D) "Eligible production entity" means a corporation which provides  
5230 video or audio programming production services and which is  
5231 affiliated, within the meaning of Sections 1501 to 1504 of the Internal  
5232 Revenue Code and the regulations promulgated thereunder, with a  
5233 broadcaster;

5234 (E) "Release" or "in release" means the placing of video or audio  
5235 programming into service. A video or audio program is placed into  
5236 service when it is first broadcast to the primary audience for which the  
5237 program was created. For example, video programming is placed in

5238 service when it is first publicly telecast for entertainment, educational,  
5239 commercial, artistic or other purpose. Each episode of a television or  
5240 radio series is placed in service when it is first broadcast; and

5241 (F) "Broadcaster" means a corporation that is engaged in the  
5242 business of broadcasting video or audio programming, whether  
5243 through the public airwaves, by cable, by direct or indirect satellite  
5244 transmission or by any other means of communication, through an  
5245 over-the-air television or radio network, through a television or radio  
5246 station or through a cable network or cable television system, and that  
5247 is primarily engaged in activities that, in accordance with the North  
5248 American Industry Classification System, United States Manual, 1997  
5249 edition, are included in industry group 5131 or 5132.

5250 (3) (A) Except as provided in subparagraph (B) of this subdivision  
5251 with respect to the determination of the apportionment fraction for net  
5252 income derived from the activities referred to in subdivision (1) of  
5253 subsection (l) of this section, the numerator of the apportionment  
5254 fraction for a broadcaster shall consist of the broadcaster's gross  
5255 receipts, as described in subdivision (3) of subsection (c) of this section,  
5256 which are assignable to the state, as provided in subdivision (3) of  
5257 subsection (c) of this section. Except as provided in subparagraph (C)  
5258 of this subdivision with respect to the determination of the  
5259 apportionment fraction for the net income derived from the activities  
5260 referred to in subdivision (1) of subsection (l) of this section, the  
5261 denominator of the apportionment fraction for a broadcaster shall  
5262 consist of the broadcaster's total gross receipts, as described in  
5263 subdivision (3) of subsection (c) of this section, whether or not  
5264 assignable to the state.

5265 (B) The numerator of the apportionment fraction for a broadcaster  
5266 shall include the gross receipts of the taxpayer from sources within this  
5267 state determined as follows:

5268 (i) Gross receipts, including without limitation, advertising revenue,  
5269 affiliate fees and subscriber fees, received by a broadcaster from video

5270 or audio programming in release to or by a broadcaster for telecast  
5271 which is attributed to this state.

5272 (ii) Gross receipts, including without limitation, advertising  
5273 revenue, received by an over-the-air television or radio network or a  
5274 television or radio station from video or audio programming in release  
5275 to or by such network or station for telecast shall be attributed to this  
5276 state in the same ratio that the audience for such over-the-air network  
5277 or station located in this state bears to the total audience for such over-  
5278 the-air network or station inside and outside of the United States. For  
5279 purposes of this subparagraph, the audience shall be determined either  
5280 by reference to the books and records of the taxpayer or by reference to  
5281 the applicable year's published rating statistics, provided the method  
5282 used by the taxpayer is consistently used from year to year for such  
5283 purpose and fairly represents the taxpayer's activity in the state.

5284 (iii) Gross receipts including, without limitation, advertising  
5285 revenue, affiliate fees and subscriber fees, received by a cable network  
5286 or a cable television system from video or audio programming in  
5287 release to or by such cable network or cable television system for  
5288 telecast and other receipts that are derived from the activities referred  
5289 to in subdivision (1) of this subsection shall be attributed to this state in  
5290 the same ratio that the number of subscribers for such cable network or  
5291 cable television system located in this state bears to the total of such  
5292 subscribers of such cable network or cable television system inside and  
5293 outside of the United States. For purpose of this subparagraph, the  
5294 number of subscribers of a cable network shall be measured by  
5295 reference to the number of subscribers of cable television systems that  
5296 are affiliated with such network and that receive video or audio  
5297 programming of such network. For purposes of this subparagraph, the  
5298 number of subscribers of a cable television system shall be determined  
5299 either by reference to the books and records of the taxpayer or by  
5300 reference to the applicable year's published rating statistics located in  
5301 published surveys, provided the method used by the taxpayer is  
5302 consistently used from year to year for such purpose and fairly

5303 represents the taxpayer's activities in the state.

5304 (C) The denominator of the apportionment fraction of a broadcaster  
5305 shall include gross receipts of the broadcaster that are derived from the  
5306 activities referred to in subdivision (1) of subsection (l) of this section,  
5307 whether or not assignable to the state.

5308 (4) (A) Except as provided in subparagraph (B) of this subdivision,  
5309 with respect to the determination of the apportionment fraction for net  
5310 income derived from video or audio programming production  
5311 services, the numerator of the apportionment fraction for an eligible  
5312 production entity shall consist of the eligible production entity's gross  
5313 receipts, as described in subdivision (3) of subsection (c) of this section,  
5314 which are assignable to the state, as provided in subdivision (3) of  
5315 subsection (c) of this section. Except as provided in subparagraph (C)  
5316 of this subdivision, with respect to the determination of the  
5317 apportionment fraction for net income derived from video or audio  
5318 programming production services, the denominator of the  
5319 apportionment fraction for an eligible production entity shall consist of  
5320 the eligible production entity's total gross receipts, as described in  
5321 subdivision (3) of subsection (c) of this section, whether or not  
5322 assignable to the state.

5323 (B) The numerator of the apportionment fraction for an eligible  
5324 production entity shall include gross receipts of the entity that are  
5325 derived from video or audio programming production services  
5326 relating to events which occur within this state.

5327 (C) The denominator of the apportionment fraction for an eligible  
5328 production entity shall include gross receipts of the entity that are  
5329 derived from video or audio programming production services  
5330 relating to events which occur within or without this state.

5331 (m) Each taxable member of a combined group required to file a  
5332 combined unitary tax return pursuant to section 12-222, as amended  
5333 by this act, shall, if one or more members of such group are taxable

5334 without this state, apportion its net income as provided in subsections  
5335 (b) and (c) of section 139 of this act.

5336 Sec. 150. Section 12-218b of the general statutes is amended by  
5337 adding subsection (m) as follows (*Effective from passage and applicable to*  
5338 *income years commencing on or after January 1, 2015*):

5339 (NEW) (m) Each financial service company that is a member of a  
5340 combined group required to file a combined unitary tax return  
5341 pursuant to section 12-222, as amended by this act, shall apportion its  
5342 net income as provided in subsections (b) and (c) of section 139 of this  
5343 act.

5344 Sec. 151. Subsection (c) of section 12-218c of the general statutes is  
5345 repealed and the following is substituted in lieu thereof (*Effective from*  
5346 *passage and applicable to income years commencing on or after January 1,*  
5347 *2015*):

5348 (c) (1) The adjustments required in subsection (b) of this section  
5349 shall not apply if the corporation establishes by clear and convincing  
5350 evidence that the adjustments are unreasonable, or the corporation and  
5351 the Commissioner of Revenue Services agree in writing to the  
5352 application or use of an alternative method of apportionment under  
5353 section 12-221a, as amended by this act. Nothing in this subdivision  
5354 shall be construed to limit or negate the commissioner's authority to  
5355 otherwise enter into agreements and compromises otherwise allowed  
5356 by law.

5357 (2) The adjustments required in subsection (b) of this section shall  
5358 not apply to such portion of interest expenses and costs and intangible  
5359 expenses and costs that the corporation can establish by the  
5360 preponderance of the evidence meets both of the following: (A) The  
5361 related member during the same income year directly or indirectly  
5362 paid, accrued or incurred such portion to a person who is not a related  
5363 member, and (B) the transaction giving rise to the interest expenses  
5364 and costs or the intangible expenses and costs between the corporation

5365 and the related member did not have as a principal purpose the  
5366 avoidance of any portion of the tax due under this chapter.

5367 (3) The adjustments required in subsection (b) of this section shall  
5368 apply except to the extent that increased tax, if any, attributable to such  
5369 adjustments would have been avoided if both the corporation and the  
5370 related member had been eligible to make and had timely made the  
5371 election to file a combined return under subsection (a) of section 12-  
5372 223a, as amended by this act.

5373 (4) The adjustments required in subsection (b) of this section shall  
5374 not apply if the corporation and the related member are both members  
5375 of a combined group required to file a combined unitary tax return  
5376 pursuant to section 12-222, as amended by this act.

5377 Sec. 152. Subsection (d) of section 12-218d of the general statutes is  
5378 repealed and the following is substituted in lieu thereof (*Effective from*  
5379 *passage and applicable to income years commencing on or after January 1,*  
5380 *2015*):

5381 (d) The adjustments required in subsection (b) of this section shall  
5382 not apply [if] in any of the following circumstances:

5383 (1) [the] The corporation establishes by clear and convincing  
5384 evidence, as determined by the commissioner, that the adjustments are  
5385 unreasonable. [,]

5386 (2) [the] The corporation and the commissioner agree in writing to  
5387 the application or use an alternative method of determining the  
5388 combined measure of the tax, provided that the Commissioner of  
5389 Revenue Services shall consider approval of such petition only in the  
5390 event that the petitioners have clearly established to the satisfaction of  
5391 said commissioner that there are substantial intercorporate business  
5392 transactions among such included corporations and that the proposed  
5393 alternative method of determining the combined measure of the tax  
5394 accurately reflects the activity, business, income or capital of the  
5395 taxpayers within the state. [, or]

5396 (3) [the] The corporation elects, on forms authorized for such  
5397 purpose by the commissioner, to calculate its tax on a unitary basis  
5398 including all members of the unitary group provided [that] there are  
5399 substantial intercorporate business transactions among such included  
5400 corporations. Such election to file on a unitary basis shall be  
5401 irrevocable for and applicable for five successive income years, but  
5402 shall not be applicable to income years commencing on or after  
5403 January 1, 2015. Nothing in this subdivision shall be construed to limit  
5404 or negate the commissioner's authority to otherwise enter into  
5405 agreements and compromises otherwise allowed by law.

5406 (4) The corporation and the related member are both members of a  
5407 combined group required to file a combined unitary tax return  
5408 pursuant to section 12-222, as amended by this act.

5409 Sec. 153. Section 12-219 of the general statutes is amended by adding  
5410 subsection (e) as follows (*Effective from passage and applicable to income*  
5411 *years commencing on or after January 1, 2015*):

5412 (NEW) (e) The additional tax base of taxable and nontaxable  
5413 members of a combined group required to file a combined unitary tax  
5414 return pursuant to section 12-222, as amended by this act, shall be  
5415 calculated as provided in subsection (f) of section 139 of this act.

5416 Sec. 154. Section 12-219a of the general statutes is amended by  
5417 adding subsection (d) as follows (*Effective from passage and applicable to*  
5418 *income years commencing on or after January 1, 2015*):

5419 (NEW) (d) The additional tax base of taxable and nontaxable  
5420 members of a combined group required to file a combined unitary tax  
5421 return pursuant to section 12-222, as amended by this act, shall be  
5422 apportioned as provided in subsection (g) of section 139 of this act.

5423 Sec. 155. Section 12-221a of the general statutes is amended by  
5424 adding subsection (c) as follows (*Effective from passage and applicable to*  
5425 *income years commencing on or after January 1, 2015*):

5426 (NEW) (c) The provisions of this section shall also apply to a  
5427 combined group required to file a combined unitary tax return  
5428 pursuant to section 12-222, as amended by this act.

5429 Sec. 156. Section 12-222 of the general statutes is amended by adding  
5430 subsection (g) as follows (*Effective from passage and applicable to income*  
5431 *years commencing on or after January 1, 2015*):

5432 (NEW) (g) (1) A combined group shall file a combined unitary tax  
5433 return under this chapter in the form and manner prescribed by the  
5434 Commissioner of Revenue Services. The designated taxable member of  
5435 a combined group shall file the combined unitary tax return on behalf  
5436 of the taxable members of the combined group and shall pay the tax on  
5437 behalf of such taxable members. A designated taxable member shall  
5438 not be liable to, and shall be entitled to recover a payment made  
5439 pursuant to this subdivision from, the taxable member on whose  
5440 behalf the payment was made.

5441 (2) If a member of a combined group has a different income year  
5442 than the group income year, such member with a different income year  
5443 shall report amounts from its return for its income year that ends  
5444 during the group income year, provided no such reporting of amounts  
5445 shall be required of such member until its first income year beginning  
5446 on or after January 1, 2015.

5447 (3) Notwithstanding the provisions of subdivision (1) of this  
5448 subsection, each taxable member of a combined group is jointly and  
5449 severally liable for the tax due from any taxable member under this  
5450 chapter, whether or not such tax has been self-assessed, and for any  
5451 interest, penalties or additions to tax due from any taxable member  
5452 under this chapter.

5453 (4) In all cases where a combined group is eligible to select the  
5454 designated taxable member of the combined group, notice of the  
5455 selection shall be submitted in written form to the commissioner not  
5456 later than the due date, or, if an extension of time to file has been

5457 requested and granted, not later than the extended due date of the  
5458 combined unitary tax return for the initial income year that such a  
5459 return is required. The subsequent selection of another designated  
5460 taxable member shall be subject to the approval of the commissioner.

5461 (5) For purposes of this chapter, the designated taxable member is  
5462 authorized to do the following acts on behalf of taxable and nontaxable  
5463 members of the combined group, including, but not limited to: (A)  
5464 Signing the combined unitary tax return, including any amendments  
5465 to such return; (B) applying for extensions of time to file the return; (C)  
5466 before the expiration of the time prescribed in section 12-233 for the  
5467 examination of the return or the assessment of tax, consenting to an  
5468 examination or assessment after such time and prior to the expiration  
5469 of the period agreed upon; (D) making offers of compromise under  
5470 section 12-2d; (E) entering into closing agreements under section 12-2e;  
5471 and (F) receiving a refund or credit of a tax overpayment under this  
5472 chapter.

5473 (6) For purposes of this chapter, the commissioner may, at the  
5474 commissioner's sole discretion: (A) Send any notice to either the  
5475 designated taxable member or a taxable member or members of the  
5476 combined group; (B) make any deficiency assessment against either the  
5477 designated taxable member or a taxable member or members of the  
5478 combined group; (C) refund or credit any overpayment to either the  
5479 designated taxable member or a taxable member or members of the  
5480 combined group; (D) require any payment to be made by electronic  
5481 funds transfer; and (E) require the combined unitary tax return to be  
5482 electronically filed.

5483 Sec. 157. Section 12-223a of the general statutes is repealed and the  
5484 following is substituted in lieu thereof (*Effective from passage and*  
5485 *applicable to income years commencing on or after January 1, 2015*):

5486 (a) [Any] Subject to the provisions of subsection (e) of this section,  
5487 any taxpayer included in a consolidated return with one or more other  
5488 corporations for federal income tax purposes may elect to file a

5489 combined return under this chapter together with such other  
5490 companies subject to the tax imposed thereunder as are included in the  
5491 federal consolidated corporation income tax return and such combined  
5492 return shall be filed in such form and setting forth such information as  
5493 the Commissioner of Revenue Services may require. Notice of an  
5494 election made pursuant to the provisions of this subsection and  
5495 consent to such election must be submitted in written form to the  
5496 Commissioner of Revenue Services by each corporation so electing not  
5497 later than the due date, or if an extension of time to file has been  
5498 requested and granted, the extended due date of the returns due from  
5499 the electing corporations for the initial income year for which the  
5500 election to file a combined return is made. Such election shall be in  
5501 effect for such initial income year and for each succeeding income  
5502 years unless and until such election is revoked in accordance with the  
5503 provisions of subsection (d) of this section.

5504 (b) [Any] Subject to the provisions of subsection (e) of this section,  
5505 any taxpayer, other than a corporation filing a combined return with  
5506 one or more other corporations under subsection (a) of this section,  
5507 which owns or controls either directly or indirectly substantially all the  
5508 capital stock of one or more corporations, or substantially all the  
5509 capital stock of which is owned or controlled either directly or  
5510 indirectly by one or more other corporations or by interests which own  
5511 or control either directly or indirectly substantially all the capital stock  
5512 of one or more other corporations, may, in the discretion of the  
5513 Commissioner of Revenue Services, be required or permitted by  
5514 written approval of the Commissioner of Revenue Services to make a  
5515 return on a combined basis covering any such other corporations and  
5516 setting forth such information as the Commissioner of Revenue  
5517 Services may require, provided no combined return covering any  
5518 corporation not subject to tax under this chapter shall be required  
5519 unless the Commissioner of Revenue Services deems such a return  
5520 necessary, because of intercompany transactions or some agreement,  
5521 understanding, arrangement or transaction referred to in section 12-  
5522 226a, in order properly to reflect the tax liability under this part.

5523 (c) (1) (A) In the case of a combined return, the tax shall be  
5524 measured by the sum of the separate net income or loss of each  
5525 corporation included or the minimum tax base of the included  
5526 corporations but only to the extent that said income, loss or minimum  
5527 tax base of any included corporation is separately apportioned to  
5528 Connecticut in accordance with the provisions of section 12-218, as  
5529 amended by this act, 12-218b, as amended by this act, 12-219a, as  
5530 amended by this act, or 12-244, whichever is applicable. In computing  
5531 said net income or loss, intercorporate dividends shall be eliminated,  
5532 and in computing the combined additional tax base, intercorporate  
5533 stockholdings shall be eliminated.

5534 (B) In computing said net income or loss, any intangible expenses  
5535 and costs, as defined in section 12-218c, as amended by this act, any  
5536 interest expenses and costs, as defined in section 12-218c, as amended  
5537 by this act, and any income attributable to such intangible expenses  
5538 and costs or to such interest expenses and costs shall be eliminated,  
5539 provided the corporation that is required to make adjustments under  
5540 section 12-218c, as amended by this act, for such intangible expenses  
5541 and costs or for such interest expenses and costs, and the related  
5542 member or members, as defined in section 12-218c, as amended by this  
5543 act, are included in such combined return. If any such income and any  
5544 such expenses and costs are eliminated as provided in this  
5545 subparagraph, the intangible property, as defined in section 12-218c, as  
5546 amended by this act, of the corporation eliminating such income shall  
5547 not be taken into account in apportioning under the provisions of  
5548 section 12-219a, as amended by this act, the tax calculated under  
5549 subsection (a) of section 12-219, as amended by this act, of such  
5550 corporation.

5551 (2) If the method of determining the combined measure of such tax  
5552 in accordance with this subsection for two or more affiliated  
5553 companies validly electing to file a combined return under the  
5554 provisions of subsection (a) of this section is deemed by such  
5555 companies to unfairly attribute an undue proportion of their total

5556 income or minimum tax base to this state, said companies may submit  
5557 a petition in writing to the Commissioner of Revenue Services for  
5558 approval of an alternate method of determining the combined measure  
5559 of their tax not later than sixty days prior to the due date of the  
5560 combined return to which the petition applies, determined with regard  
5561 to any extension of time for filing such return, and said commissioner  
5562 shall grant or deny such approval before said due date. In deciding  
5563 whether or not the companies included in such combined return  
5564 should be granted approval to employ the alternate method proposed  
5565 in such petition, the Commissioner of Revenue Services shall consider  
5566 approval only in the event that the petitioners have clearly established  
5567 to the satisfaction of said commissioner that all the companies  
5568 included in such combined return are, in substance, parts of a unitary  
5569 business engaged in a single business enterprise and further that there  
5570 are substantial intercorporate business transactions among such  
5571 included companies.

5572 (3) Upon the filing of a combined return under subsection (a) or (b)  
5573 of this section, combined returns shall be filed for all succeeding  
5574 income years or periods for those corporations reporting therein,  
5575 provided, in the case of corporations filing under subsection (a) of this  
5576 section, such corporations are included in a federal consolidated  
5577 corporation income tax return filed for the succeeding income years  
5578 and, in the case of a corporation filing under subsection (b) of this  
5579 section, the aforesaid ownership or control continues in full force and  
5580 effect and is not extended to other corporations, and further, provided  
5581 no substantial change is made in the nature or locations of the  
5582 operations of such corporations.

5583 (d) Notwithstanding the provisions of subsections (a) and (c) of this  
5584 section, any taxpayer which has elected to file a combined return  
5585 under this chapter as provided in said subsection (a), may  
5586 subsequently revoke its election to file a combined corporation  
5587 business tax return and elect to file a separate corporation business tax  
5588 return under this chapter, although continuing to be included in a

5589 federal consolidated corporation income tax return with other  
5590 companies subject to tax under this chapter, provided such election  
5591 shall not be effective before the fifth income year immediately  
5592 following the initial income year in which the corporation elected to  
5593 file a combined return under this chapter. Notice of an election made  
5594 pursuant to the provisions of this subsection and consent to such  
5595 election must be submitted in written form to the Commissioner of  
5596 Revenue Services by each corporation that had been included in such  
5597 combined return not later than the due date, or if an extension of time  
5598 to file has been requested and granted, extended due date of the  
5599 separate returns due from the electing corporations for the initial  
5600 income year for which the election to file separate returns is made. The  
5601 election to file separate returns shall be irrevocable for and applicable  
5602 for five successive income years.

5603 (e) The provisions of this section shall not apply to income years  
5604 commencing on or after January 1, 2015.

5605 Sec. 158. Section 12-223b of the general statutes is repealed and the  
5606 following is substituted in lieu thereof (*Effective from passage and*  
5607 *applicable to income years commencing on or after January 1, 2015*):

5608 (a) Intercompany rents shall not be included in the computation of  
5609 the value of property rented as a property factor in the apportionment  
5610 fraction if the lessor and lessee are included in a combined return as  
5611 provided in section 12-223a, as amended by this act.

5612 (b) Intercompany business receipts, receipts by a corporation  
5613 included in a combined return under section 12-223a, as amended by  
5614 this act, from any other corporation included in such return, shall not  
5615 be included in the computation of the receipts factor of the  
5616 apportionment fraction.

5617 Sec. 159. Section 12-223c of the general statutes is repealed and the  
5618 following is substituted in lieu thereof (*Effective from passage and*  
5619 *applicable to income years commencing on or after January 1, 2015*):

5620 Each corporation included in a combined return under section 12-  
5621 223a, as amended by this act, shall pay the minimum tax of two  
5622 hundred fifty dollars prescribed under section 12-219, as amended by  
5623 this act. No tax credit allowed against the tax imposed by this chapter  
5624 shall reduce an included corporation's tax calculated under section 12-  
5625 219, as amended by this act, to an amount less than two hundred fifty  
5626 dollars.

5627 Sec. 160. Section 12-223e of the general statutes is repealed and the  
5628 following is substituted in lieu thereof (*Effective from passage and*  
5629 *applicable to income years commencing on or after January 1, 2015*):

5630 If revision shall be made of a combined return under section 12-  
5631 223a, as amended by this act, for the purpose of the tax of two or more  
5632 corporations, or of an assessment based upon such a return, the  
5633 Commissioner of Revenue Services shall have power to readjust the  
5634 taxes of each taxpayer included in such return, or, if revision is made  
5635 of a return or an assessment against a taxpayer which might have been  
5636 included in a combined return when the tax was originally reported or  
5637 assessed, the Commissioner of Revenue Services shall have power to  
5638 resettle the tax against such taxpayer and any other taxpayers which  
5639 might have been included in such report upon a combined basis, and  
5640 shall adjust the taxes of each such taxpayer accordingly.

5641 Sec. 161. Section 12-223f of the general statutes is repealed and the  
5642 following is substituted in lieu thereof (*Effective from passage and*  
5643 *applicable to income years commencing on or after January 1, 2015*):

5644 (a) Notwithstanding the provisions of sections 12-223a to 12-223e,  
5645 inclusive, as amended by this act, the tax due in relation to any  
5646 corporations which have filed a combined return for any income year  
5647 with other corporations for the tax imposed under this chapter in  
5648 accordance with section 12-223a, as amended by this act, shall be  
5649 determined as follows: (1) The tax which would be due from each such  
5650 corporation if it were filing separately under this chapter shall be  
5651 determined, and the total for all corporations included in the combined

5652 return shall be added together; (2) the tax which would be jointly due  
5653 from all corporations included in the combined return in accordance  
5654 with the provisions of said sections 12-223a to 12-223e, inclusive, shall  
5655 be determined; and (3) the total determined pursuant to subdivision  
5656 (2) of this section shall be subtracted from the amount determined  
5657 pursuant to subdivision (1) of this section. The resulting amount, in an  
5658 amount not to exceed five hundred thousand dollars, shall be added to  
5659 the amount determined to be due pursuant to said sections 12-223a to  
5660 12-223e, inclusive, and shall be due and payable as a part of the tax  
5661 imposed pursuant to this chapter.

5662 (b) The provisions of this section shall not apply to income years  
5663 commencing on or after January 1, 2015.

5664 Sec. 162. Section 12-242d of the general statutes is amended by  
5665 adding subsection (j) as follows (*Effective from passage and applicable to*  
5666 *income years commencing on or after January 1, 2015*):

5667 (NEW) (j) (1) The provisions of this section shall apply to taxable  
5668 members of a combined group required to file a combined unitary tax  
5669 return pursuant to section 12-222, as amended by this act, except as  
5670 otherwise provided in subdivisions (3) and (4) of this subsection.

5671 (2) The designated taxable member of a combined group shall be  
5672 responsible for paying estimated tax installments, at the times and in  
5673 the amounts specified in this section, on behalf of the taxable members  
5674 of the combined group and in the form and manner prescribed by the  
5675 Commissioner of Revenue Services.

5676 (3) For combined groups whose 2015 group income year  
5677 commences in January, February or March, the due date of the first  
5678 required installment is extended to the due date of the second required  
5679 installment. The due date for the first and second required installments  
5680 of estimated tax for a combined group whose 2015 group income year  
5681 commences in January or February shall be July 15, 2015, and the  
5682 amount of the first and second required installments shall be seventy

5683 per cent of the required annual payment. The due date for the first and  
5684 second required installments of estimated tax for a combined group  
5685 whose 2015 group income year commences in March shall be August  
5686 15, 2015, and the amount of the first and second required installments  
5687 shall be seventy per cent of the required annual payment.

5688 (4) Notwithstanding the provisions of subsection (e) of this section,  
5689 where the preceding income year, as the term is used in said  
5690 subsection, is an income year commencing on or after January 1, 2014,  
5691 but prior to January 1, 2015, the required annual payment of a  
5692 combined group is the lesser of (A) ninety per cent of the tax shown on  
5693 the combined unitary tax return for the group income year  
5694 commencing on or after January 1, 2015, but prior to January 1, 2016,  
5695 or, if no return is filed, ninety per cent of the tax for such year  
5696 computed in accordance with section 139 of this act, or (B) (i) if such  
5697 preceding income year was an income year of twelve months and if the  
5698 taxable members filed separate returns for such preceding income year  
5699 showing a liability for tax, the sum of one hundred per cent of the tax  
5700 shown on each such return for such preceding income year of each  
5701 such taxable member, without regard to any credit under chapter 208,  
5702 or (ii) if the preceding income year was an income year of twelve  
5703 months and if the taxable members filed a return pursuant to section  
5704 12-223a, as amended by this act, for such preceding income year  
5705 showing a liability for tax, one hundred per cent of the tax shown on  
5706 such return for such preceding income year, without regard to any  
5707 credit under chapter 208.

5708 Sec. 163. Subsection (f) of section 38a-88a of the general statutes is  
5709 repealed and the following is substituted in lieu thereof (*Effective from*  
5710 *passage and applicable to income years commencing on or after January 1,*  
5711 *2015*):

5712 (f) (1) The Commissioner of Revenue Services may treat one or more  
5713 corporations that are properly included in a combined [corporation  
5714 business] unitary tax return under section 12-223 as one taxpayer in  
5715 determining whether the appropriate requirements under this section

5716 are met. Where corporations are treated as one taxpayer for purposes  
5717 of this subsection, then the credit shall be allowed only against the  
5718 amount of the combined unitary tax for all corporations properly  
5719 included in a combined unitary return that, under the provisions of  
5720 subdivision (2) of this subsection, is attributable to the corporations  
5721 treated as one taxpayer.

5722 (2) The amount of the combined unitary tax for all corporations  
5723 properly included in a combined [corporation business] unitary tax  
5724 return that is attributable to the corporations that are treated as one  
5725 taxpayer under the provisions of this subsection shall be in the same  
5726 ratio to such combined unitary tax that the net income apportioned to  
5727 this state of each corporation treated as one taxpayer bears to the net  
5728 income apportioned to this state, in the aggregate, of all corporations  
5729 included in such combined unitary return. Solely for the purpose of  
5730 computing such ratio, any net loss apportioned to this state by a  
5731 corporation treated as one taxpayer or by a corporation included in  
5732 such combined unitary tax return shall be disregarded.

5733 Sec. 164. Section 4-30a of the general statutes is repealed and the  
5734 following is substituted in lieu thereof (*Effective July 1, 2019*):

5735 (a) (1) For the purposes of this section, "combined revenue" means  
5736 revenue in any given fiscal year from estimated and final payments of  
5737 the personal income tax imposed under chapter 229 plus the revenue  
5738 from the corporation business tax imposed under chapter 208.

5739 (2) There is established a Budget Reserve Fund and a Restricted  
5740 Grants Fund for the purposes of this section.

5741 [(a)] (3) After the accounts for the General Fund have been closed  
5742 for each fiscal year and the Comptroller has determined the amount of  
5743 unappropriated surplus in [said fund] the General Fund, after any  
5744 amounts required by provision of law to be transferred for other  
5745 purposes have been deducted, the amount of such surplus and the  
5746 amount transferred to the Restricted Grants Fund pursuant to

5747 subdivision (4) of this subsection shall be transferred by the State  
5748 Treasurer to [a special fund to be known as] the Budget Reserve Fund.

5749 (4) (A) Commencing in the fiscal year ending June 30, 2021, (i) if,  
5750 under the consensus revenue estimate maintained or revised not later  
5751 than January fifteenth annually pursuant to subsection (b) of section 2-  
5752 36c, as amended by this act, the year-end projection of combined  
5753 revenue for the current fiscal year is greater than the threshold level  
5754 for deposits to the Budget Reserve Fund reported pursuant to  
5755 subsection (f) of section 2-36c, as amended by this act, for the current  
5756 fiscal year, the amount that is projected to be over the threshold level  
5757 for deposits to the Budget Reserve Fund shall be transferred by the  
5758 State Treasurer from the General Fund to the Restricted Grants Fund  
5759 not later than January thirty-first.

5760 (ii) If, under the consensus revenue estimate maintained or revised  
5761 not later than April thirtieth annually pursuant to subsection (b) of  
5762 section 2-36c, as amended by this act, the year-end projection of  
5763 combined revenue is revised upward, the difference in the combined  
5764 revenue projection from January fifteenth to April thirtieth shall be  
5765 transferred by the State Treasurer from the General Fund to the  
5766 Restricted Grants Fund not later than May fifteenth. If such year-end  
5767 projection is revised downward, the difference in the combined  
5768 revenue projection from January fifteenth to April thirtieth shall be  
5769 transferred back to the General Fund from the Restricted Grants Fund  
5770 not later than May fifteenth, unless the revised combined revenue  
5771 projection is less than the threshold level for deposits to the Budget  
5772 Reserve Fund reported pursuant to subsection (f) of section 2-36c, as  
5773 amended by this act, in which case only the difference between the  
5774 combined revenue projection from January fifteenth and the calculated  
5775 threshold for deposits to the Budget Reserve Fund shall be transferred  
5776 back to the General Fund from the Restricted Grants Fund.

5777 (B) (i) If, under the consensus revenue estimate maintained or  
5778 revised not later than January fifteenth annually pursuant to  
5779 subsection (b) of section 2-36c, as amended by this act, the year-end

5780 projection of combined revenue for the current fiscal year is equal to or  
5781 less than the threshold level for deposits to the Budget Reserve Fund  
5782 reported pursuant to subsection (f) of section 2-36c, as amended by this  
5783 act, for the current fiscal year, no transfer to the Restricted Grants Fund  
5784 shall be made.

5785 (ii) If, under the consensus revenue estimate maintained or revised  
5786 not later than April thirtieth annually pursuant to subsection (b) of  
5787 section 2-36c, as amended by this act, the year-end projection of  
5788 combined revenue is revised upward to an amount greater than the  
5789 threshold level for deposits to the Budget Reserve Fund reported  
5790 pursuant to subsection (f) of section 2-36c, as amended by this act, the  
5791 difference between the combined revenue projection in April and the  
5792 calculated threshold for deposits to the Budget Reserve Fund shall be  
5793 transferred by the State Treasurer from the General Fund to the  
5794 Restricted Grants Fund not later than May fifteenth. If such year-end  
5795 projection is revised upward but not to an amount greater than the  
5796 threshold level for deposits to the Budget Reserve Fund calculated  
5797 pursuant to subsection (f) of section 2-36c, as amended by this act, or is  
5798 revised downward or remains unchanged, no transfer shall be made.

5799 (C) If the consensus revenue estimate on either January fifteenth or  
5800 April thirtieth projects a year-end General Fund deficit for the current  
5801 fiscal year, no transfer to the Restricted Grants Fund shall be made.

5802 (5) Commencing in the fiscal year ending June 30, 2020, the  
5803 Comptroller shall certify the threshold level for deposits to the Budget  
5804 Reserve Fund pursuant to section 3-115, as amended by this act, by  
5805 determining: (A) Combined revenue for each of the prior twenty fiscal  
5806 years; (B) the ten-year average for the current fiscal year; (C) the ten-  
5807 year average for each of the ten fiscal years preceding the current fiscal  
5808 year; (D) the differential for each of the ten fiscal years preceding the  
5809 current fiscal year; (E) the average of the differentials calculated  
5810 pursuant to subparagraph (D) of this subdivision; and (F) the number  
5811 calculated in subparagraph (E) of this subdivision and adding the  
5812 number one. The threshold level for deposits to the Budget Reserve

5813 Fund shall be the number calculated by multiplying the number  
5814 calculated under subparagraph (B) of this subdivision by the number  
5815 calculated under subparagraph (F) of this subdivision. For the  
5816 purposes of this subdivision, "ten-year average" means the average of  
5817 combined revenue from the ten fiscal years preceding any given fiscal  
5818 year; and "differential" means the difference between the actual  
5819 combined revenue from any given fiscal year and the ten-year average  
5820 for that same fiscal year, divided by the ten-year average for that fiscal  
5821 year.

5822 [When] (6) Whenever the amount in [said fund] the Budget Reserve  
5823 Fund equals [ten] fifteen per cent or more of the net General Fund  
5824 appropriations for the [fiscal year in progress] current fiscal year, no  
5825 further transfers shall be made by the Treasurer to [said fund] the  
5826 Budget Reserve Fund and the amount of such surplus in excess of that  
5827 transferred to said fund shall be deemed to be appropriated to the  
5828 State Employees Retirement Fund, in addition to the contributions  
5829 required pursuant to section 5-156a, but not exceeding five per cent of  
5830 the unfunded past service liability of the system as set forth in the most  
5831 recent actuarial valuation certified by the Retirement Commission.  
5832 [Such] Commencing in the fiscal year ending June 30, 2021: Whenever  
5833 the amount in the Budget Reserve Fund equals ten per cent or more  
5834 but less than fifteen per cent of the net General Fund appropriation for  
5835 the current fiscal year, fifteen per cent of any amount transferred to the  
5836 Budget Reserve Fund shall be transferred to the State Employees  
5837 Retirement Fund; whenever the amount in the Budget Reserve Fund  
5838 equals five per cent or more but less than ten per cent of the net  
5839 General Fund appropriation for the current fiscal year, ten per cent of  
5840 any amount transferred to the Budget Reserve Fund shall be  
5841 transferred to the State Employees Retirement Fund; and whenever the  
5842 amount in the Budget Reserve Fund is less than five per cent of the net  
5843 General Fund appropriation for the current fiscal year, five per cent of  
5844 any amount transferred to the Budget Reserve Fund shall be  
5845 transferred to the State Employees Retirement Fund.

5846       (7) Any surplus in excess of the amounts transferred to the Budget  
5847 Reserve Fund and the state employees retirement system shall be  
5848 deemed to be appropriated for: [(1)] (A) Redeeming prior to maturity  
5849 any outstanding indebtedness of the state selected by the Treasurer in  
5850 the best interests of the state; [(2)] (B) purchasing outstanding  
5851 indebtedness of the state in the open market at such prices and on such  
5852 terms and conditions as the Treasurer shall determine to be in the best  
5853 interests of the state for the purpose of extinguishing or defeasing such  
5854 debt; [(3)] (C) providing for the defeasance of any outstanding  
5855 indebtedness of the state selected by the Treasurer in the best interests  
5856 of the state by irrevocably placing with an escrow agent in trust an  
5857 amount to be used solely for, and sufficient to satisfy, scheduled  
5858 payments of both interest and principal on such indebtedness; or [(4)]  
5859 (D) any combination of [these] the methods set forth in subparagraph  
5860 (A), (B) or (C) of this subdivision. Pending the use or application of  
5861 such amount for the payment of interest and principal, such amount  
5862 may be invested in [(A)] (i) direct obligations of the United States  
5863 government, including state and local government treasury securities  
5864 that the United States Treasury issues specifically to provide state and  
5865 local governments with required cash flows at yields that do not  
5866 exceed Internal Revenue Service arbitrage limits, [(B)] (ii) obligations  
5867 guaranteed by the United States government, and [(C)] (iii) securities  
5868 backed by United States government obligations as collateral and for  
5869 which interest and principal payments on the collateral generally flow  
5870 immediately through to the security holder.

5871       (b) Moneys in [said] the Budget Reserve Fund shall be maintained  
5872 and invested for the purpose of reducing revenue volatility in the  
5873 General Fund and reducing the need for increases in tax revenue and  
5874 reductions in state aid due to economic changes, and shall be  
5875 expended only as provided in this subsection. [When] Whenever in  
5876 any fiscal year the Comptroller has determined the amount of a deficit  
5877 applicable with respect to the immediately preceding fiscal year, to the  
5878 extent necessary, the amount of funds credited to [said] the Budget  
5879 Reserve Fund shall be deemed to be appropriated for purposes of

5880 funding such deficit. Commencing in the fiscal year ending June 30,  
5881 2021, if the consensus revenue estimate on April thirtieth pursuant to  
5882 section 2-36c, as amended by this act, projects a two per cent decline in  
5883 General Fund tax revenues from the current fiscal year to the  
5884 subsequent fiscal year, the General Assembly may transfer funds from  
5885 the Budget Reserve Fund to the General Fund in each of the  
5886 subsequent three fiscal years.

5887 (c) The Treasurer is authorized to invest all or any part of [said  
5888 fund] the Budget Reserve Fund or the Restricted Grants Fund in  
5889 accordance with the provisions of section 3-31a. The interest derived  
5890 from the investment of said [fund] funds shall be credited to the  
5891 General Fund.

5892 (d) No bill which, if passed, would reduce or eliminate the amount  
5893 of any deposit to the Budget Reserve Fund or the Restricted Grants  
5894 Fund as set forth in this section, shall be enacted by the General  
5895 Assembly without an affirmative vote of at least three-fifths of the  
5896 members of the joint standing committee of the General Assembly  
5897 having cognizance of matters relating to appropriations and the  
5898 budgets of state agencies and at least three-fifths of the members of the  
5899 joint standing committee of the General Assembly having cognizance  
5900 of matters relating to state finance, revenue and bonding.

5901 (e) Not later than December 15, 2024, and every five years thereafter,  
5902 the Secretary of the Office of Policy and Management, the director of  
5903 the legislative Office of Fiscal Analysis and the State Comptroller shall  
5904 each submit a report, in accordance with section 11-4a, to the joint  
5905 standing committee of the General Assembly having cognizance of  
5906 matters relating to revenue and the Governor on the Budget Reserve  
5907 Fund deposit formula set forth in this section. The reports shall include  
5908 an analysis of the formula's impact on General Fund tax revenue  
5909 volatility, the adequacy of deposits required by the formula to replace  
5910 potential future revenue declines resulting from economic downturns,  
5911 the amount of additional payments toward unfunded liability made as  
5912 a result of the formula, and an analysis of the adequacy of the

5913 maximum cap on Budget Reserve Fund balances. The reports shall  
5914 include recommended changes, if any, to the deposit formula or  
5915 maximum balance cap that are consistent with the purposes of the  
5916 Budget Reserve Fund as set forth in subsection (b) of this section.

5917 Sec. 165. Section 4-85 of the general statutes is repealed and the  
5918 following is substituted in lieu thereof (*Effective July 1, 2019*):

5919 (a) Before an appropriation becomes available for expenditure, each  
5920 budgeted agency shall submit to the Governor through the Secretary of  
5921 the Office of Policy and Management, not less than twenty days before  
5922 the beginning of the fiscal year for which such appropriation was  
5923 made, a requisition for the allotment of the amount estimated to be  
5924 necessary to carry out the purposes of such appropriation during each  
5925 quarter of such fiscal year. Commencing with the fiscal year ending  
5926 June 30, 2011, the initial allotment requisition for each line item  
5927 appropriated to the legislative branch and to the judicial branch for  
5928 any fiscal year shall be based upon the amount appropriated to such  
5929 line item for such fiscal year minus any amount of budgeted  
5930 reductions to be achieved by such branch for such fiscal year pursuant  
5931 to subsection (c) of section 2-35, as amended by this act.  
5932 Appropriations for capital outlays may be allotted in any manner the  
5933 Governor deems advisable. Such requisition shall contain any further  
5934 information required by the Secretary of the Office of Policy and  
5935 Management. The Governor shall approve such requisitions, subject to  
5936 the provisions of subsection (b) of this section.

5937 (b) Any allotment requisition and any allotment in force shall be  
5938 subject to the following: (1) If the Governor determines that due to a  
5939 change in circumstances since the budget was adopted certain  
5940 reductions should be made in allotment requisitions or allotments in  
5941 force or that estimated budget resources during the fiscal year will be  
5942 insufficient to finance all appropriations in full, the Governor may  
5943 modify such allotment requisitions or allotments in force to the extent  
5944 the Governor deems necessary. Before such modifications are effected  
5945 the Governor shall file a report with the joint standing committee

5946 having cognizance of matters relating to appropriations and the  
5947 budgets of state agencies and the joint standing committee having  
5948 cognizance of matters relating to state finance, revenue and bonding  
5949 describing the change in circumstances which makes it necessary that  
5950 certain reductions should be made or the basis for [his] the Governor's  
5951 determination that estimated budget resources will be insufficient to  
5952 finance all appropriations in full. (2) If the cumulative monthly  
5953 financial statement issued by the Comptroller pursuant to section 3-  
5954 115, as amended by this act, includes a projected General Fund deficit  
5955 greater than one per cent of the total of General Fund appropriations,  
5956 the Governor, within thirty days following the issuance of such  
5957 statement, shall file a report with such joint standing committees,  
5958 including a plan which [he] the Governor shall implement to modify  
5959 such allotments to the extent necessary to prevent a deficit. No  
5960 modification of an allotment requisition or an allotment in force made  
5961 by the Governor pursuant to this subsection shall result in a reduction  
5962 of more than three per cent of the total appropriation from any fund or  
5963 more than five per cent of any appropriation, except such limitations  
5964 shall not apply in time of war, invasion or emergency caused by  
5965 natural disaster. If the Comptroller has projected a General Fund  
5966 deficit greater than one per cent of the total of General Fund  
5967 appropriations and any funds have been transferred to the Restricted  
5968 Grants Fund pursuant to section 4-30a, as amended by this act, the  
5969 Governor may direct the Treasurer to transfer those funds to the  
5970 General Fund as part of the Governor's plan to prevent a deficit  
5971 pursuant to this section.

5972 (c) If a plan submitted in accordance with subsection (b) of this  
5973 section indicates that a reduction of more than three per cent of the  
5974 total appropriation from any fund or more than five per cent of any  
5975 appropriation is required to prevent a deficit, the Governor may  
5976 request that the Finance Advisory Committee approve any such  
5977 reduction, provided any modification which would result in a  
5978 reduction of more than five per cent of total appropriations shall  
5979 require the approval of the General Assembly.

5980 (d) The secretary shall submit copies of allotment requisitions thus  
5981 approved or modified or allotments in force thus modified, with the  
5982 reasons for any modifications, to the administrative heads of the  
5983 budgeted agencies concerned, to the Comptroller and to the joint  
5984 standing committee of the General Assembly having cognizance of  
5985 appropriations and matters relating to the budgets of state agencies,  
5986 through the Office of Fiscal Analysis. The Comptroller shall set up  
5987 such allotments on the Comptroller's books and be governed thereby  
5988 in the control of expenditures of budgeted agencies.

5989 (e) The provisions of this section shall not be construed to authorize  
5990 the Governor to reduce allotment requisitions or allotments in force  
5991 concerning (1) aid to municipalities; or (2) any budgeted agency of the  
5992 legislative or judicial branch, except that the Governor may propose an  
5993 aggregate allotment reduction of a specified amount in accordance  
5994 with this section for the legislative or judicial branch. If the Governor  
5995 proposes to reduce allotment requisitions or allotments in force for any  
5996 budgeted agency of the legislative or judicial branch, the Secretary of  
5997 the Office of Policy and Management shall, at least five days before the  
5998 effective date of such proposed reductions, notify the president pro  
5999 tempore of the Senate and the speaker of the House of Representatives  
6000 of any such proposal affecting the legislative branch and the Chief  
6001 Justice of the Supreme Court of any such proposal affecting the judicial  
6002 branch. Such notification shall include the amounts, effective dates and  
6003 reasons necessitating the proposed reductions. Not later than three  
6004 days after receipt of such notification, the president pro tempore or the  
6005 speaker, or both, or the Chief Justice, as appropriate, may notify the  
6006 Secretary of the Office of Policy and Management and the chairpersons  
6007 and ranking members of the joint standing committee of the General  
6008 Assembly having cognizance of matters relating to appropriations and  
6009 the budgets of state agencies, in writing, of any objection to the  
6010 proposed reductions. The committee may hold a public hearing on  
6011 such proposed reductions. Such proposed reductions shall become  
6012 effective unless they are rejected by a two-thirds vote of the members  
6013 of the committee not later than fifteen days after receipt of the

6014 notification of objection to the proposed reductions. If the committee  
6015 rejects such proposed reductions, the Secretary of the Office of Policy  
6016 and Management shall present an alternative plan to achieve such  
6017 reductions to the president pro tempore and the speaker for any such  
6018 proposal affecting the legislative branch or to the Chief Justice for any  
6019 such proposal affecting the judicial branch. If proposed reductions in  
6020 allotment requisitions or allotments in force for any budgeted agency  
6021 of the legislative or judicial branch are not rejected, such reductions  
6022 shall be achieved as determined by the Joint Committee on Legislative  
6023 Management or the Chief Justice, as appropriate. The Joint Committee  
6024 on Legislative Management or the Chief Justice, as appropriate, shall  
6025 submit such reductions to the Governor through the Secretary of the  
6026 Office of Policy and Management not later than ten days after the  
6027 proposed reductions become effective.

6028 Sec. 166. Section 3-115 of the general statutes is repealed and the  
6029 following is substituted in lieu thereof (*Effective July 1, 2019*):

6030 The Comptroller shall prepare all accounting statements relating to  
6031 the financial condition of the state as a whole, the condition and  
6032 operation of state funds, appropriations, reserves and costs of  
6033 operations; shall furnish such statements when they are required for  
6034 administrative purposes; and shall issue cumulative monthly financial  
6035 statements concerning the state's General Fund which shall include a  
6036 statement of revenues and expenditures to the end of the  
6037 last-completed month together with the statement of estimated  
6038 revenue by source to the end of the fiscal year and the statement of  
6039 appropriation requirements of the state's General Fund to the end of  
6040 the fiscal year furnished pursuant to section 4-66 and itemized as far as  
6041 practicable for each budgeted agency, including estimates of lapsing  
6042 appropriations, unallocated lapsing balances and unallocated  
6043 appropriation requirements. The Comptroller shall provide such  
6044 statements, in the same form and in the same categories as appears in  
6045 the budget act enacted by the General Assembly, on or before the first  
6046 day of the following month. The Comptroller shall submit a copy of

6047 the monthly trial balance and monthly analysis of expenditure run to  
6048 the legislative Office of Fiscal Analysis. On or before September  
6049 thirtieth, annually, the Comptroller shall submit a report, prepared in  
6050 accordance with generally accepted accounting principles, to the  
6051 Governor which shall include (1) a statement of all appropriations and  
6052 expenditures of the public funds during the fiscal year next preceding  
6053 itemized by each appropriation account of each budgeted agency; (2) a  
6054 statement of the revenues of the state classified as far as practicable as  
6055 to budgeted agencies, sources and funds during such year; (3) a  
6056 statement setting forth the total tax receipts of the state during such  
6057 year; (4) a balance sheet setting forth, as of the close of such year, the  
6058 financial condition of the state as to its funds; (5) a statement certifying  
6059 the threshold level for deposits to the Budget Reserve Fund under  
6060 subdivision (5) of subsection (a) of section 4-30a, as amended by this  
6061 act, for the current fiscal year; and (6) such other information as will, in  
6062 the Comptroller's opinion, be of interest to the public or as will convey  
6063 to the General Assembly and the Governor the essential facts as to the  
6064 financial condition and operations of the state government. The annual  
6065 report of the Comptroller shall be published and made available to the  
6066 public on or before the thirty-first day of December.

6067 Sec. 167. Section 2-35 of the general statutes is repealed and the  
6068 following is substituted in lieu thereof (*Effective July 1, 2019*):

6069 (a) All bills carrying or requiring appropriations and favorably  
6070 reported by any other committee, except for payment of claims against  
6071 the state, shall, before passage, be referred to the joint standing  
6072 committee of the General Assembly having cognizance of matters  
6073 relating to appropriations and the budgets of state agencies, unless  
6074 such reference is dispensed with by a vote of at least two-thirds of each  
6075 house of the General Assembly. Resolutions paying the contingent  
6076 expenses of the Senate and House of Representatives shall be referred  
6077 to said committee. Said committee may originate and report any bill  
6078 which it deems necessary and shall, in each odd-numbered year,  
6079 report such appropriation bills as it deems necessary for carrying on

6080 the departments of the state government and for providing for such  
6081 institutions or persons as are proper subjects for state aid under the  
6082 provisions of the statutes, for the ensuing biennium. In each even-  
6083 numbered year, the committee shall originate and report at least one  
6084 bill which adjusts expenditures for the ensuing fiscal year in such  
6085 manner as it deems appropriate. Each appropriation bill shall specify  
6086 the particular purpose for which appropriation is made and shall be  
6087 itemized as far as practicable. The state budget act may contain any  
6088 legislation necessary to implement its appropriations provisions,  
6089 provided no other general legislation shall be made a part of such act.

6090 (b) The state budget act passed by the legislature for funding the  
6091 expenses of operations of the state government in the ensuing  
6092 biennium shall contain a statement of estimated revenue, based upon  
6093 the most recent consensus revenue estimate or the revised consensus  
6094 revenue estimate issued pursuant to section 2-36c, as amended by this  
6095 act, itemized by major source, for each appropriated fund.  
6096 Commencing in the fiscal year ending June 30, 2020, such itemization  
6097 shall include the estimate for each major component of the personal  
6098 income tax imposed pursuant to chapter 229 as follows: Withholding  
6099 payments, estimated payments and final payments. The statement of  
6100 estimated revenue applicable to each such fund shall include, for any  
6101 fiscal year, an estimate of total revenue with respect to such fund,  
6102 which amount shall be reduced by (1) an estimate of total refunds of  
6103 taxes to be paid from such revenue in accordance with the  
6104 authorization in section 12-39f, and (2) an estimate of total refunds of  
6105 payments to be paid from such revenue in accordance with the  
6106 provisions of sections 3-70a and 4-37. Such statement of estimated  
6107 revenue, including the estimated refunds of taxes to be offset against  
6108 such revenue, shall be supplied by the joint standing committee of the  
6109 General Assembly having cognizance of matters relating to state  
6110 finance, revenue and bonding. The total estimated revenue for each  
6111 fund, as adjusted in accordance with this section, shall not be less than  
6112 the total net appropriations made from each fund plus, for the fiscal  
6113 year ending June 30, 2014, and each fiscal year thereafter, the amount

6114 necessary to extinguish any unassigned negative balance in each fund  
6115 as reported in the most recently audited comprehensive annual  
6116 financial report issued by the Comptroller prior to the start of the fiscal  
6117 year, reduced, in the case of the General Fund, by (A) the negative  
6118 unassigned fund balance, as reported by the Comptroller for the fiscal  
6119 year ending June 30, 2013, then unamortized pursuant to section 3-  
6120 115b, and (B) any funds from other resources deposited in the General  
6121 Fund for the purpose of reducing the negative unassigned balance of  
6122 the fund. On or before July first of each fiscal year said committee  
6123 shall, if any revisions in such estimates are required by virtue of  
6124 legislative amendments to the revenue measures proposed by said  
6125 committee, changes in conditions or receipt of new information since  
6126 the original estimate was supplied, meet and revise such estimates  
6127 and, through its cochairpersons, report to the Comptroller any such  
6128 revisions.

6129 (c) If the state budget act passed by the legislature for funding the  
6130 expenses of operations of the state government in the ensuing  
6131 biennium or making adjustments to a previously adopted biennial  
6132 budget contains state-wide budgeted reductions not allocated by a  
6133 budgeted agency, such act shall specify the amount of such budgeted  
6134 reductions to be achieved in each branch of state government.

6135 Sec. 168. Section 2-36c of the general statutes is repealed and the  
6136 following is substituted in lieu thereof (*Effective July 1, 2019*):

6137 (a) Not later than November tenth annually, the Secretary of the  
6138 Office of Policy and Management and the director of the legislative  
6139 Office of Fiscal Analysis shall issue the consensus revenue estimate for  
6140 the current biennium and the next ensuing three fiscal years. Such  
6141 revenue shall be itemized in accordance with the provisions of  
6142 subsection (b) of section 2-35, as amended by this act. If no agreement  
6143 on a revenue estimate is reached by November tenth, (1) the Secretary  
6144 of the Office of Policy and Management and the director of the  
6145 legislative Office of Fiscal Analysis shall each issue an estimate of state  
6146 revenues for the current biennium and the next ensuing three fiscal

6147 years, and (2) the Comptroller shall, not later than November  
6148 twentieth, issue the consensus revenue estimate for the current  
6149 biennium and the next ensuing three fiscal years. In issuing the  
6150 consensus revenue estimate required by this subsection, the  
6151 Comptroller shall consider such revenue estimates provided by the  
6152 Office of Policy and Management and the legislative Office of Fiscal  
6153 Analysis, and shall issue the consensus revenue estimate based on  
6154 such revenue estimates, in an amount that is equal to or between such  
6155 revenue estimates.

6156 (b) Not later than January fifteenth annually and April thirtieth  
6157 annually, the Secretary of the Office of Policy and Management and  
6158 the director of the legislative Office of Fiscal Analysis shall issue  
6159 revisions to the consensus revenue estimate developed pursuant to  
6160 subsection (a) of this section, or a statement that no revisions are  
6161 necessary. If no agreement on revisions to the consensus revenue  
6162 estimate revenue estimate is reached by the required date, (1) the  
6163 Secretary of the Office of Policy and Management and the director of  
6164 the Office of Fiscal Analysis shall each issue a revised estimate of state  
6165 revenues for the current biennium and the next ensuing three fiscal  
6166 years, and (2) the Comptroller shall, not later than five days after the  
6167 failure to issue revisions to the consensus revenue estimate, issue the  
6168 revised consensus revenue estimate. In issuing the revised consensus  
6169 revenue estimate required by this subsection, the Comptroller shall  
6170 consider such revised revenue estimates provided by the Office of  
6171 Policy and Management and the legislative Office of Fiscal Analysis,  
6172 and shall issue the revised consensus revenue estimate based on such  
6173 revised revenue estimates, in an amount that is equal to or between  
6174 such revised revenue estimates.

6175 (c) If (1) a revised consensus revenue estimate pursuant to  
6176 subsection (b) of this section is issued in January or April of any fiscal  
6177 year, (2) such revised consensus revenue estimate has changed from  
6178 the previous consensus revenue estimate or revised consensus revenue  
6179 estimate to forecast a deficit or an increase in a deficit either of which is

6180 greater than one per cent of the total of General Fund appropriations  
6181 for the current year, (3) a budget for the prospective fiscal year has not  
6182 become law, and (4) the General Assembly is in session, then the  
6183 General Assembly and the Governor shall take such action as provided  
6184 in subsection (d) of this section.

6185 (d) (1) The joint standing committees of the General Assembly  
6186 having cognizance of matters relating to appropriations and finance,  
6187 revenue and bonding shall, on or before the tenth business day after a  
6188 revised consensus revenue estimate is issued in April pursuant to  
6189 subsection (c) of this section, prepare and vote on adjusted  
6190 appropriation and revenue plans, if necessary to address such revised  
6191 consensus revenue estimate.

6192 (2) The Governor shall provide the General Assembly with a budget  
6193 document, prepared in accordance with the requirements of section 4-  
6194 74, if necessary to address the most recent consensus revenue estimate  
6195 or revised consensus revenue estimate issued pursuant to subsection  
6196 (b) or (c) of this section. The budget document required by this  
6197 subdivision shall be issued not later than twenty-five calendar days  
6198 after a revised consensus revenue estimate is issued in January, and  
6199 not later than ten calendar days after a revised consensus revenue  
6200 estimate is issued in April.

6201 (e) Notwithstanding the provisions of subsections (a) to (d),  
6202 inclusive, of this section, if any deadline imposed pursuant to said  
6203 subsections (a) to (d), inclusive, falls on a Saturday, Sunday or legal  
6204 holiday, such deadline shall be extended to the next business day.

6205 (f) (1) Commencing in the fiscal year ending June 30, 2020, not later  
6206 than November tenth annually, the Secretary of the Office of Policy  
6207 and Management and the director of the legislative Office of Fiscal  
6208 Analysis shall each report the threshold level for deposits to the  
6209 Budget Reserve Fund in the current fiscal year as certified by the  
6210 Comptroller on September thirtieth pursuant to section 3-115, as  
6211 amended by this act, unless any public act that has been enacted has an

6212 estimated revenue impact pursuant to section 2-24a, as amended by  
6213 this act, of greater than one per cent of tax revenue from the estimated  
6214 and final portion of the personal income tax imposed under chapter  
6215 229 or one per cent of tax revenue from the corporation business tax  
6216 imposed under chapter 208, in which case the Secretary of the Office of  
6217 Policy and Management and the director of the legislative Office of  
6218 Fiscal Analysis shall report a threshold level for deposits to the Budget  
6219 Reserve Fund that is adjusted to account for such revenue impact.

6220 (2) If any revision in the January or April consensus revenue  
6221 estimate for the current fiscal year impacts the estimated and final  
6222 payments portion of the personal income tax imposed under chapter  
6223 229 or the corporation business tax imposed under chapter 208, the  
6224 Secretary of the Office of Policy and Management and the director of  
6225 the legislative Office of Fiscal Analysis may recalculate any adjustment  
6226 made to the threshold level for deposits to the Budget Reserve Fund  
6227 pursuant to subdivision (1) of this subsection and shall report such  
6228 revised threshold in the January and April consensus revenue  
6229 estimates, if applicable.

6230 (3) Any such adjustment may be continued to be made to the  
6231 threshold level for deposits to the Budget Reserve Fund certified  
6232 pursuant to section 3-115, as amended by this act, until ten fiscal years  
6233 have passed from the date of implementation of a public act that  
6234 created the revenue impact or until there is no longer a revenue impact  
6235 pursuant to section 2-24a, as amended by this act, of greater than one  
6236 per cent of tax revenue from the estimated and final portion of the  
6237 personal income tax imposed under chapter 229 or one per cent of tax  
6238 revenue from the corporation business tax imposed under chapter 208,  
6239 whichever occurs first. The Secretary and director shall detail any such  
6240 adjustment in the report with information on how the Secretary and  
6241 director determined the revenue impact and how the Secretary and  
6242 director used that information to adjust the threshold level for deposits  
6243 to the Budget Reserve Fund. The Secretary and director of the  
6244 legislative Office of Fiscal Analysis shall each also report the estimated

6245 threshold level for deposits to the Budget Reserve Fund for the next  
6246 ensuing three fiscal years in accordance with the formula set forth in  
6247 subdivision (1) of this subsection.

6248 Sec. 169. Section 2-24a of the general statutes is repealed and the  
6249 following is substituted in lieu thereof (*Effective July 1, 2019*):

6250 No bill without a fiscal note appended thereto which, if passed,  
6251 would require the expenditure of state or municipal funds or affect  
6252 state or municipal revenue in the current fiscal year or any of the next  
6253 ensuing five fiscal years shall be acted upon by either house of the  
6254 General Assembly unless said requirement of a fiscal note is dispensed  
6255 with by a vote of at least two-thirds of such house. Such fiscal note  
6256 shall clearly identify the cost and revenue impact to the state and  
6257 municipalities in the current fiscal year and in each of the next ensuing  
6258 five fiscal years. If the bill has any impact on the personal income tax  
6259 imposed under chapter 229 or the corporation business tax imposed  
6260 under chapter 208, or both, such fiscal note shall clearly identify any  
6261 resulting impact on the deposits to the Budget Reserve Fund pursuant  
6262 to section 4-30a, as amended by this act.

6263 Sec. 170. Subsection (a) of section 29-5 of the general statutes is  
6264 repealed and the following is substituted in lieu thereof (*Effective July*  
6265 *1, 2015*):

6266 (a) The Commissioner of Emergency Services and Public Protection  
6267 may, within available appropriations, appoint suitable persons from  
6268 the regular state police force as resident state policemen in addition to  
6269 the regular state police force to be employed and empowered as state  
6270 policemen in any town or two or more adjoining towns lacking an  
6271 organized police force, and such officers may be detailed by said  
6272 commissioner as resident state policemen for regular assignment to  
6273 such towns, provided each town shall pay [sixty] eighty-five per cent  
6274 of the cost of compensation, maintenance and other expenses of the  
6275 first two state policemen detailed to such town, and one hundred per  
6276 cent of such costs of compensation, maintenance and other expenses

6277 for any additional state policemen detailed to such town, [and on and  
6278 after July 1, 2011, each town shall pay seventy per cent of such regular  
6279 cost and other expenses and] provided further such town shall pay one  
6280 hundred per cent of any overtime costs and such portion of fringe  
6281 benefits directly associated with such overtime costs. Such town or  
6282 towns and the Commissioner of Emergency Services and Public  
6283 Protection are authorized to enter into agreements and contracts for  
6284 such police services, with the approval of the Attorney General, for  
6285 periods not exceeding two years.

6286 Sec. 171. Section 38a-88a of the general statutes is repealed and the  
6287 following is substituted in lieu thereof (*Effective July 1, 2015*):

6288 (a) As used in this section:

6289 (1) "Facility" means an insurance business facility;

6290 (2) "Insurance business" means a business with a North American  
6291 Industry Classification System code of 524113 to 524298, inclusive, that  
6292 is engaged in the business of insuring risks or of providing services  
6293 necessary to the business of insuring risks;

6294 (3) "New job" means a job that did not exist in the business of a  
6295 subject insurance business in this state prior to the subject insurance  
6296 business's application to the commissioner for an eligibility certificate  
6297 under this section for a new facility and that is filled by a new  
6298 employee, but does not include a job created when an employee is  
6299 shifted from an existing location of the subject insurance business in  
6300 this state to a new facility;

6301 (4) "New employee" means a person who resides in Connecticut and  
6302 is hired by a subject insurance business to fill a position for a new job  
6303 or a person shifted from an existing location of the subject insurance  
6304 business outside this state to a new facility in this state, provided (A)  
6305 in no case shall the total number of new employees allowed for  
6306 purposes of this credit exceed the total increase in the taxpayer's  
6307 employment in this state, which increase shall be the difference

6308 between (i) the number of employees employed by the subject  
6309 insurance business in this state at the time of application for an  
6310 eligibility certificate to the commissioner plus the number of new  
6311 employees who would be eligible for inclusion under the credit  
6312 allowed under this section without regard to this calculation, and (ii)  
6313 the highest number of employees employed by the subject insurance  
6314 business in this state in the year preceding the subject insurance  
6315 business's application for an eligibility certificate to the commissioner,  
6316 and (B) a person shall be deemed to be a "new employee" only if such  
6317 person's duties in connection with the operation of the facility are on a  
6318 regular, full-time, or equivalent thereof, and permanent basis;

6319 (5) "New facility" means a facility which (A) is acquired by, leased  
6320 to, or constructed by, a subject insurance business on or after the date  
6321 of the subject insurance business's application to the commissioner for  
6322 an eligibility certificate under this section, unless, upon application of  
6323 the subject insurance business and upon good and sufficient cause  
6324 shown, the commissioner waives the requirement that such activity  
6325 take place after the application, and (B) was not in service or use  
6326 during the one-year period immediately prior to the date of the subject  
6327 insurance business's application to said commissioner for an eligibility  
6328 certificate under this section, unless upon application of the subject  
6329 insurance business and upon good and sufficient cause shown, the  
6330 commissioner consents to waiving the one-year period;

6331 (6) "Related person" means (A) a corporation, limited liability  
6332 company, partnership, association or trust controlled by the taxpayer  
6333 or subject insurance business, as the case may be, (B) an individual,  
6334 corporation, limited liability company, partnership, association or trust  
6335 that is in control of the taxpayer or subject insurance business, as the  
6336 case may be, (C) a corporation, limited liability company, partnership,  
6337 association or trust controlled by an individual, corporation, limited  
6338 liability company, partnership, association or trust that is in control of  
6339 the taxpayer or subject insurance business, as the case may be, or (D) a  
6340 member of the same controlled group as the taxpayer or subject

6341 insurance business, as the case may be. For purposes of this section,  
6342 "control", with respect to a corporation, means ownership, directly or  
6343 indirectly, of stock possessing fifty per cent or more of the total  
6344 combined voting power of all classes of the stock of such corporation  
6345 entitled to vote. "Control", with respect to a trust, means ownership,  
6346 directly or indirectly, of fifty per cent or more of the beneficial interest  
6347 in the principal or income of such trust. The ownership of stock in a  
6348 corporation, of a capital or profits interest in a partnership or  
6349 association or of a beneficial interest in a trust shall be determined in  
6350 accordance with the rules for constructive ownership of stock  
6351 provided in Section 267(c) of the Internal Revenue Code of 1986, or any  
6352 subsequent corresponding internal revenue code of the United States,  
6353 as from time to time amended, other than paragraph (3) of Section  
6354 267(c) of said internal revenue code;

6355 (7) "Moneys of the taxpayer" means all amounts invested in a fund,  
6356 directly or indirectly, on behalf of a taxpayer, including but not limited  
6357 to (A) direct investments made by the taxpayer, and (B) loans made to  
6358 the fund for the benefit of the taxpayer which loans are guaranteed by  
6359 the taxpayer, provided no amounts represented by any such loan shall  
6360 be used for the purpose of obtaining any tax credit by any person  
6361 making such loan against any tax levied by this state;

6362 (8) "Income year" means (A) with respect to corporations subject to  
6363 taxation under chapter 208, the income year as determined under said  
6364 chapter, (B) with respect to insurance companies, hospital and medical  
6365 services corporations subject to taxation under chapter 207, the income  
6366 year as determined under said chapter, and (C) with respect to  
6367 taxpayers subject to taxation under chapter 229, the taxable year  
6368 determined under chapter 229;

6369 (9) "Taxpayer" means any person as defined in section 12-1, whether  
6370 or not subject to any taxes levied by this state; and

6371 (10) "Commissioner" means the Commissioner of Economic and  
6372 Community Development.

6373 (b) (1) On or before July 1, 2000, the commissioner shall register  
6374 managers of funds created for the purpose of investing in insurance  
6375 businesses. Any manager registered under this subsection shall have  
6376 its primary place of business in this state. Each applicant shall submit  
6377 an application under oath to the commissioner to be registered and  
6378 shall furnish evidence satisfactory to the commissioner of its financial  
6379 responsibility, integrity, and professional competence to manage  
6380 investments. Failure to maintain adequate fiduciary standards shall  
6381 constitute cause for the commissioner to revoke, after hearing, any  
6382 registration granted under this section. The fund manager shall make a  
6383 report on or before the first day of March in each year, under oath, to  
6384 the Commissioner of Revenue Services specifying the name, address  
6385 and Social Security number or employer identification number of each  
6386 investor, the year during which each investment was made by each  
6387 investor, the amount of each investment and a description of the fund's  
6388 investment objectives and relative performance.

6389 (2) There shall be allowed as a credit against the tax imposed under  
6390 chapter 207, 208 or 229 or section 38a-743 an amount equal to the  
6391 following percentage of the moneys of the taxpayer invested through a  
6392 fund manager in an insurance business with respect to the following  
6393 income years of the taxpayer: (A) With respect to the income year in  
6394 which the investment in the subject insurance business was made and  
6395 the two next succeeding income years, zero per cent; (B) with respect  
6396 to the third full income year succeeding the year in which the  
6397 investment in the subject insurance business was made and the three  
6398 next succeeding income years, ten per cent; (C) with respect to the  
6399 seventh full income year succeeding the year in which the investment  
6400 in the subject insurance business was made and the two next  
6401 succeeding income years, twenty per cent. The sum of all tax credit  
6402 granted pursuant to the provisions of this subsection shall not exceed  
6403 fifteen million dollars with respect to investments made by a fund or  
6404 funds in any single insurance business, and with respect to all  
6405 investments made by a fund shall not exceed the total amount  
6406 originally invested in such fund. Any fund manager may apply to the

6407 Commissioner of Economic and Community Development for a credit  
6408 that exceeds the limitations established by this subdivision. The  
6409 commissioner shall evaluate the benefits of such application and make  
6410 recommendations to the General Assembly if he determines that the  
6411 proposal would be of economic benefit to the state.

6412 (3) The credit allowed by this subsection may be claimed only by a  
6413 taxpayer who has invested in an insurance business through a fund  
6414 (A) which has a total asset value of not less than thirty million dollars  
6415 for the income year for which the initial credit is taken; (B) has not less  
6416 than three investors who are not related persons with respect to each  
6417 other or to any insurance business in which any investment is made  
6418 other than through the fund at the date the investment is made; and  
6419 (C) which invests only in insurance businesses that are not related  
6420 persons with respect to each other.

6421 (4) The credit allowed by this subsection may be claimed only with  
6422 respect to a subject insurance business which (A) occupies the new  
6423 facility for which an eligibility certificate has been issued by the  
6424 commissioner and with respect to which the certification required  
6425 under subdivision (6) of this subsection has been issued as its home  
6426 office, and (B) employs not less than twenty-five per cent of its total  
6427 work force in new jobs.

6428 (5) The credit allowed by this subsection may be claimed only with  
6429 respect to an income year for which a certification of continued  
6430 eligibility required under subdivision (6) of this subsection has been  
6431 issued. If, with respect to any year for which a tax credit is claimed,  
6432 any subject insurance business ceases at any time to employ at least  
6433 twenty-five per cent of its total work force in new jobs, then, except as  
6434 provided in subdivision (6) of this subsection, the entitlement to the  
6435 credit allowed by this subsection shall not be allowed for the taxable  
6436 year in which such employment ceases, and there shall not be a pro  
6437 rata application of the credit to such taxable year; provided, if the  
6438 reason for such cessation is the dissolution, liquidation or  
6439 reorganization of such insurance business in a bankruptcy or

6440 delinquency proceeding, as defined in section 38a-905, the credit shall  
6441 be allowed.

6442 (6) The commissioner, upon application, shall issue an eligibility  
6443 certificate for an insurance business occupying a new facility in this  
6444 state and employing new employees, after it has been established, to  
6445 his satisfaction, that subject insurance business has complied with the  
6446 provisions of this subsection. If the commissioner determines that such  
6447 requirements have been met as a result of transactions with a related  
6448 person for other than bona fide business purposes, he shall deny such  
6449 application. The commissioner shall require the subject insurance  
6450 business to submit annually such information as may be necessary to  
6451 determine whether the appropriate occupancy and employment  
6452 requirements have been met at all times during an income year. If the  
6453 commissioner determines that such requirements have been so met, he  
6454 shall issue a certification of continued eligibility to that effect to the  
6455 subject insurance business on or before the first day of the third month  
6456 following the close of the subject insurance business's income year.

6457 (7) The commissioner shall, upon request, provide a copy of the  
6458 eligibility certificate and the certification required under subdivision  
6459 (6) of this subsection to the Commissioner of Revenue Services.

6460 (8) (A) If (i) the number of new employees on account of which a  
6461 taxpayer claimed the credit allowed by this subsection decreases to less  
6462 than twenty-five per cent of its total work force for more than sixty  
6463 days during any of the taxable years for which a credit is claimed, (ii)  
6464 those employees are not replaced by other employees who have not  
6465 been shifted from an existing location of the subject insurance business  
6466 in this state, and (iii) the subject insurance business has relocated  
6467 operations conducted in the new facility to a location outside this state,  
6468 the taxpayer shall be required to recapture a percentage, as determined  
6469 under the provisions of subparagraph (B) of this subdivision, of the  
6470 credit allowed under this subsection on its tax return and no  
6471 subsequent credit shall be allowed. If the credit claimed by the  
6472 taxpayer under this subsection is attributable to investments made in

6473 more than one insurance business, the credit recaptured and  
6474 disallowed under this subdivision shall be that portion of the credit  
6475 attributable to the investment in the insurance business as described in  
6476 subparagraphs (A)(i) to (A)(iii), inclusive, of this subdivision.

6477 (B) If the taxpayer is required under the provisions of subparagraph  
6478 (A) of this subdivision to recapture a portion of the credit during (i) the  
6479 first year such credit was claimed, then ninety per cent of the credit  
6480 allowed shall be recaptured on the tax return required to be filed for  
6481 such year, (ii) the second of such years, then sixty-five per cent of the  
6482 credit allowed for the entire period of eligibility shall be recaptured on  
6483 the tax return required to be filed for such year, (iii) the third of such  
6484 years, then fifty per cent of the credit allowed for the entire period of  
6485 eligibility shall be recaptured on the tax return required to be filed for  
6486 such year, (iv) the fourth of such years, then thirty per cent of the  
6487 credit allowed for the entire period of eligibility shall be recaptured on  
6488 the tax return required to be filed for such year, (v) the fifth of such  
6489 years, then twenty per cent of the credit allowed for the entire period  
6490 of eligibility shall be recaptured on the tax return required to be filed  
6491 for such year, and (vi) the sixth or subsequent of such years, then ten  
6492 per cent of the credit allowed for the entire period of eligibility shall be  
6493 recaptured on the tax return required to be filed for such year. Any  
6494 credit recaptured pursuant to this subdivision shall not be in excess of  
6495 the credit that would be allowed for the applicable investment. The  
6496 Commissioner of Revenue Services may recapture such credits from  
6497 the taxpayer who has claimed such credits. If the commissioner is  
6498 unable to recapture all or part of such credits from such taxpayer, the  
6499 commissioner may seek to recapture such credits from any taxpayer  
6500 who has assigned such credits to another taxpayer. If the  
6501 commissioner is unable to recapture all or part of such credits from  
6502 any such taxpayer, the commissioner may recapture such credits from  
6503 the fund.

6504 (C) The recapture provisions of this subdivision shall not apply and  
6505 tax credits may continue to be claimed under this subsection if, for the

6506 entire period that the credit is applicable, such decrease in the  
6507 percentage of total work force employed in this state does not result in  
6508 an actual decrease in the number of persons employed by the subject  
6509 insurance business in this state on a regular, full-time, or equivalent  
6510 thereof, and permanent basis as compared to the number of new  
6511 employees on account of which the taxpayer claimed the credit  
6512 allowed by this subsection.

6513 (c) (1) As used in this subsection:

6514 (A) "Allocation date" means the date an [insurance reinvestment]  
6515 invest CT fund receives an investment of eligible capital equaling the  
6516 amount of credits against the tax imposed under chapter 207 and  
6517 section 38a-743 allocated to taxpayers who invest in such [insurance  
6518 reinvestment] invest CT fund;

6519 (B) "Cybersecurity business" means an eligible business primarily  
6520 engaged in providing information technology products, goods or  
6521 services intended to detect, prevent or respond to activity intended to  
6522 result in unauthorized access to, exfiltration of, manipulation of, or  
6523 impairment to the integrity, confidentiality or availability of an  
6524 information technology system or information stored on, or transiting,  
6525 an information technology system.

6526 [(B)] (C) "Eligible business" means a business that has its principal  
6527 business operations in Connecticut, has fewer than two hundred fifty  
6528 employees at the time of investment and not more than ten million  
6529 dollars in net income in the previous year;

6530 [(C)] (D) "Eligible capital" means an investment of cash by a  
6531 taxpayer in an [insurance reinvestment] invest CT fund that fully  
6532 funds the purchase price of an equity interest in the [insurance  
6533 reinvestment] invest CT fund or an eligible debt instrument issued by  
6534 an [insurance reinvestment] invest CT fund, at par value or a  
6535 premium, that (i) has an original maturity date of at least five years  
6536 after the date of issuance, (ii) has a repayment schedule that is not

6537 faster than a level principal amortization over five years, and (iii) has  
6538 no interest, distribution or payment features tied to the [insurance  
6539 reinvestment] invest CT fund's profitability or the success of the  
6540 investments;

6541 [(D)] (E) "Green technology business" means an eligible business  
6542 with not less than twenty-five per cent of its employment positions  
6543 being positions in which green technology is employed or developed  
6544 and may include the occupation codes identified as green jobs by the  
6545 Department of Economic and Community Development and the Labor  
6546 Department for such purposes;

6547 [(E)] (F) "Income year" means the income year as determined in  
6548 chapter 207 for the taxpayer;

6549 [(F) "Insurance reinvestment fund"] (G) "Invest CT fund" means a  
6550 Connecticut partnership, corporation, trust or limited liability  
6551 company, whether organized on a profit or not-for-profit basis, that (i)  
6552 is managed by at least two principals or persons that have at least four  
6553 years of experience each in managing venture capital or private equity  
6554 funds, with at least fifty million dollars of such funds from people  
6555 unaffiliated with the manager, (ii) has received an equity investment of  
6556 capital other than eligible capital equal to no less than five per cent of  
6557 the total amount of the eligible capital to be invested in such [insurance  
6558 reinvestment] invest CT fund on or before June 30, 2015, and equal to  
6559 not less than ten per cent of the total amount of eligible capital to be  
6560 invested in such invest CT fund on or after September 1, 2015, and (iii)  
6561 is not, or will not be after the receipt of eligible capital, controlled by or  
6562 under common control with, one or more insurance companies. An  
6563 investment of eligible capital shall not result in insurance company  
6564 control unless such investment exceeds forty million dollars per  
6565 taxpayer and results in insurance companies having the right to vote  
6566 more than fifty per cent of the equity interests of the [insurance  
6567 reinvestment] invest CT fund cash invested in such [insurance  
6568 reinvestment] invest CT fund, provided this provision shall not  
6569 prohibit the interim control of an [insurance reinvestment] invest CT

6570 fund by one or more insurance companies upon a breach of any  
6571 payment obligation of the [insurance reinvestment] invest CT fund or  
6572 contractual or other agreement by the [insurance reinvestment] invest  
6573 CT fund that is designed to ensure compliance with this section; and

6574 [(G)] (H) "Principal business operations" means at least eighty per  
6575 cent of the business organization's employees reside in the state or  
6576 eighty per cent of the business payroll is paid to individuals living in  
6577 this state.

6578 (2) A taxpayer that makes an investment of eligible capital shall, in  
6579 the year of investment, earn a vested credit against the premium tax  
6580 imposed pursuant to chapter 207 and section 38a-743. Such credit shall  
6581 be available as follows: (A) [Commencing] With respect to investments  
6582 of eligible capital made on or before June 30, 2015, (i) commencing  
6583 with the tax return due for the first to third, inclusive, tax years, zero  
6584 per cent; [(B)] (ii) commencing with the tax return due for the fourth to  
6585 seventh, inclusive, tax years, not more than ten per cent; and [(C)] (iii)  
6586 commencing with the tax return due for the eighth to tenth, inclusive,  
6587 tax years, not more than twenty per cent; and (B) with respect to  
6588 investments of eligible capital made on or after September 1, 2015, (i)  
6589 commencing with the tax return due for the first to fifth, inclusive, tax  
6590 years, zero per cent; and (ii) commencing with the tax return due for  
6591 the sixth to tenth, inclusive, tax years, not more than twenty per cent.  
6592 The maximum amount of eligible capital for which credits may be  
6593 allowed under this subsection shall not result in more than forty  
6594 million dollars of tax credits being used in any one year exclusive of  
6595 any carried forward credits and no fund shall apply for more than the  
6596 total amount of credits available under this section.

6597 (3) On or before July 1, 2010, the Commissioner of Economic and  
6598 Community Development shall begin to accept applications for  
6599 certification as an [insurance reinvestment] invest CT fund and for  
6600 allocations of tax credits under this subsection with allocation dates of  
6601 June 30, 2015, or earlier. On and after September 1, 2015, the  
6602 Commissioner shall accept applications for certification as an invest CT

6603 Fund and for allocations of tax credits under this subsection with  
6604 allocation dates of September 1, 2015, or later. Applications shall  
6605 include: (A) The amount of eligible capital the applicant will raise; (B)  
6606 a nonrefundable application fee of seven thousand five hundred  
6607 dollars; (C) evidence of satisfaction of the requirements of the  
6608 definition of ["insurance reinvestment fund"] "invest CT fund"  
6609 pursuant to subparagraph [(F)] (G) of subdivision (1) of this  
6610 subsection; (D) an affidavit by each taxpayer committing an  
6611 investment of eligible capital; (E) a business plan detailing (i) the  
6612 approximate percentage of eligible capital the applicant will invest in  
6613 eligible businesses by the third, fifth, seventh and ninth anniversaries  
6614 of its allocation date, (ii) the industry segments listed by the North  
6615 American Industrial Classification System code and percentage of  
6616 eligible capital in which the applicant will invest, (iii) the number of  
6617 jobs that will be created or retained as a result of the applicant's  
6618 investments once all eligible capital has been invested, (iv) the  
6619 percentage of eligible capital to be invested in eligible businesses  
6620 primarily engaged in conducting research and development or  
6621 manufacturing, processing or assembling technology-based products;  
6622 and (v) a revenue impact assessment demonstrating that the  
6623 applicant's business plan has a revenue neutral or positive impact on  
6624 the state; (F) a commitment to invest at least twenty-five per cent of its  
6625 eligible capital in green technology businesses; [and] (G) with respect  
6626 to applications submitted on or before June 30, 2015, a commitment to  
6627 invest, by the third anniversary of its allocation date, three per cent of  
6628 its eligible capital in preseed investments, and with respect to  
6629 applications submitted on or after September 1, 2015, a commitment to  
6630 invest, by the fourth anniversary of the allocation date, seven per cent  
6631 of its eligible capital in preseed investments, in consultation with  
6632 Connecticut Innovations, Incorporated, pursuant to the corporation's  
6633 program for preseed financing established pursuant to section 32-41x;  
6634 and (H) with respect to applications submitted on or after September 1,  
6635 2015, a commitment to invest at least three per cent of its eligible  
6636 capital in cybersecurity businesses and at least twenty-five per cent of  
6637 its eligible capital in eligible businesses located in municipalities with a

6638 population greater than eighty thousand. The commissioner may  
6639 require the applicant to obtain a revenue impact assessment conducted  
6640 by an independent third party.

6641 (4) Applications for tax credits pursuant to this subsection shall be  
6642 accepted and approved on a first-come, first-served basis with all  
6643 applications received on the same date deemed to be received  
6644 simultaneously and approvals being made on a pro rata basis if such  
6645 applications exceed the amount of remaining credits.

6646 (5) The commissioner shall issue an allocation of credits subject to  
6647 confirmation by the fund on a form prescribed by the commissioner  
6648 [by the fund] that an investment of eligible capital was received within  
6649 five business days. If an [insurance reinvestment] invest CT fund does  
6650 not receive an investment of eligible capital equaling the amount of  
6651 credits against the tax imposed under chapter 207 and section 38a-743  
6652 allocated to a taxpayer, for which it filed an affidavit with its  
6653 application prior to the fifth business day after receipt of certification,  
6654 the [insurance reinvestment] invest CT fund shall notify the  
6655 commissioner by overnight common carrier delivery service and that  
6656 portion of eligible capital allocated to the insurance company shall be  
6657 forfeited. Such [insurance reinvestment] invest CT fund and forfeiting  
6658 taxpayer shall each be assessed a twenty-five-thousand-dollar  
6659 administrative penalty. The commissioner shall reallocate the forfeited  
6660 eligible capital among all other remaining taxpayers that invested  
6661 eligible capital.

6662 (6) To continue to be certified, an [insurance reinvestment] invest  
6663 CT fund shall (A) be in compliance with the investment parameters set  
6664 forth in its business plan, provided an [insurance reinvestment] invest  
6665 CT fund may apply to the commissioner to amend its business plan  
6666 based on unavoidable or reasonably unanticipated changes to various  
6667 conditions, including, but not limited to, the general economic climate  
6668 of the state or particular sectors of the economy, technological  
6669 advances and high employment and revenue growth opportunities,  
6670 with approval for such changes not to be unreasonably withheld by

6671 the commissioner; (B) be in compliance with the revenue impact  
6672 assessment provided in the application demonstrating that the fund's  
6673 business plan continues to have a revenue neutral or positive impact  
6674 on the state; (C) [have invested sixty per cent of its eligible capital in  
6675 eligible businesses by the fourth anniversary of its allocation date; and  
6676 (D)] have invested one hundred per cent of its eligible capital in  
6677 eligible businesses by the tenth anniversary of its allocation date, with  
6678 a minimum of twenty-five per cent of eligible capital invested in green  
6679 technology businesses; (D) for allocation dates of June 30, 2015, or  
6680 earlier: (i) Have invested sixty per cent of its eligible capital in eligible  
6681 businesses by the fourth anniversary of such allocation date, and (ii)  
6682 have invested a minimum of three per cent of such eligible capital in  
6683 preseed investments, as described in subdivision (3) of this subsection,  
6684 by the third anniversary of such allocation date; and (E) for allocation  
6685 dates of September 1, 2015, or later: (i) Have invested sixty per cent of  
6686 its eligible capital in eligible businesses by the sixth anniversary of  
6687 such allocation date, (ii) have invested a minimum of seven per cent of  
6688 its eligible capital in preseed investments, as described in subdivision  
6689 (3) of this subsection, by the fourth anniversary of such allocation date,  
6690 (iii) have invested a minimum of three per cent of its eligible capital in  
6691 cybersecurity businesses, and (iv) have invested a minimum of twenty-  
6692 five per cent of its eligible capital in eligible businesses located in  
6693 municipalities with a population greater than eighty thousand. An  
6694 [insurance reinvestment] invest CT fund shall only invest eligible  
6695 capital in eligible businesses, bank deposits, certificates of deposit or  
6696 other fixed income securities and may not invest more than fifteen per  
6697 cent of its eligible capital in any one eligible business without prior  
6698 approval of the commissioner.

6699 (7) Not later than January thirty-first annually, each [insurance  
6700 reinvestment] invest CT fund shall report to the commissioner: (A) The  
6701 amount of eligible capital remaining at the end of the preceding year;  
6702 (B) each investment in an eligible business during the preceding year  
6703 and, with respect to each eligible business, its location and North  
6704 American Industrial Classification System code; (C) the percentage of

6705 eligible capital invested in green technology businesses, preseed  
6706 investments, cybersecurity businesses and eligible businesses located  
6707 in municipalities with a population greater than eighty thousand; and  
6708 (D) distributions made by the [insurance reinvestment] invest CT fund  
6709 in the preceding year. In the annual report due in the third, fifth,  
6710 seventh and ninth years after its allocation date, each [insurance  
6711 reinvestment] invest CT fund shall also report to the commissioner its  
6712 compliance with the investment parameters set forth in its business  
6713 plan and the revenue impact assessment provided in the application  
6714 demonstrating that the fund's business plan continues to have a  
6715 revenue neutral or positive impact on the state. Each [insurance  
6716 reinvestment] invest CT fund shall provide to the commissioner  
6717 annual audited financial statements.

6718 (8) To make a distribution or payment, an [insurance reinvestment]  
6719 invest CT fund certified by the commissioner on or before June 30,  
6720 2015, must have invested one hundred per cent of its eligible capital in  
6721 eligible businesses, with a minimum of twenty-five per cent of eligible  
6722 capital invested in green technology businesses and a minimum of  
6723 three per cent of eligible capital invested in preseed investment, as  
6724 described in subdivision (3) of this subsection, with principal business  
6725 operations in this state at the time of such determination except: (A)  
6726 Distributions related to the payment of any projected increase in  
6727 federal or state taxes, including penalties and interest related to state  
6728 and federal income taxes, of the equity owners of the [insurance  
6729 reinvestment] invest CT fund resulting from the earnings or other tax  
6730 liability of the [insurance reinvestment] invest CT fund to the extent  
6731 that the increase is related to the ownership, management or operation  
6732 of the [insurance reinvestment] invest CT fund; (B) payments of  
6733 interest and principal on the debt of the [insurance reinvestment]  
6734 invest CT fund, provided after such payment, the [insurance  
6735 reinvestment] invest CT fund still has cash and other marketable  
6736 securities in an amount that, when added to the cumulative  
6737 investments it has made in eligible recipients, equals not less than sixty  
6738 per cent of the eligible capital invested in such reinvestment fund; or

6739 (C) payments related to the reasonable costs and expenses of forming,  
6740 syndicating, managing and operating the fund, provided the  
6741 distribution or payment is not made directly or indirectly to an  
6742 insurance company that has invested eligible capital in the [insurance  
6743 reinvestment] invest CT fund, including: (i) Reasonable and necessary  
6744 fees paid for professional services, including legal and accounting  
6745 services, related to the formation and operation of the [insurance  
6746 reinvestment] invest CT fund; and (ii) an annual management fee in an  
6747 amount that does not exceed two and one-half per cent of the eligible  
6748 capital of the [insurance reinvestment] invest CT fund. The state shall  
6749 receive a share of any distribution, except as set forth in subparagraphs  
6750 (A), (B) and (C) of this [subsection] subdivision and distributions made  
6751 to return any equity capital invested in the [insurance reinvestment]  
6752 invest CT fund that is not eligible capital, in the following percentages:  
6753 (I) Ten per cent when less than eighty per cent but more than sixty per  
6754 cent of the jobs set forth in the [insurance reinvestment] invest CT  
6755 fund's business plan are created or retained, and (II) twenty per cent  
6756 when sixty per cent or less of the jobs set forth in the [insurance  
6757 reinvestment] invest CT fund's business plan are created or retained.

6758 (9) To make a distribution or payment, an invest CT fund certified  
6759 by the commissioner on or after September 1, 2015, must have invested  
6760 one hundred per cent of its eligible capital in eligible businesses, with a  
6761 minimum of twenty-five per cent of eligible capital invested in green  
6762 technology businesses, a minimum of seven per cent of eligible capital  
6763 invested in preseed investments, as described in subdivision (3) of this  
6764 subsection, a minimum of three per cent of eligible capital invested in  
6765 cybersecurity businesses, and a minimum of twenty-five per cent of  
6766 eligible capital invested in businesses located in municipalities with a  
6767 population greater than eighty thousand, with principal business  
6768 operations in this state at the time of such determination, except: (A)  
6769 Distributions related to the payment of any projected increase in  
6770 federal or state taxes, including penalties and interest related to state  
6771 and federal income taxes, of the equity owners of the invest CT fund  
6772 resulting from the earnings or other tax liability of the invest CT fund

6773 to the extent that the increase is related to the ownership, management  
6774 or operation of the invest CT fund; (B) payments of interest and  
6775 principal on the debt of the invest CT fund, provided after such  
6776 payment, the invest CT fund still has cash and other marketable  
6777 securities in an amount that, when added to the cumulative  
6778 investments it has made in eligible recipients, equals not less than sixty  
6779 per cent of the eligible capital invested in such reinvestment fund; or  
6780 (C) payments related to the reasonable costs and expenses of forming,  
6781 syndicating, managing and operating the fund, provided the  
6782 distribution or payment is not made directly or indirectly to an  
6783 insurance company that has invested eligible capital in the invest CT  
6784 fund, including: (i) Reasonable and necessary fees paid for professional  
6785 services, including legal and accounting services, related to the  
6786 formation and operation of the invest CT fund; and (ii) an annual  
6787 management fee in an amount that does not exceed two and one-half  
6788 per cent of the eligible capital of the invest CT fund. The state shall  
6789 receive a share of any distribution, except as set forth in subparagraphs  
6790 (A), (B) and (C) of this subdivision and distributions made to return  
6791 any equity capital invested in the invest CT fund that is not eligible  
6792 capital, in the following percentages: (I) Ten per cent when less than  
6793 eighty per cent but more than sixty per cent of the jobs set forth in the  
6794 invest CT fund's business plan are created or retained, and (II) twenty  
6795 per cent when sixty per cent or less of the jobs set forth in the invest CT  
6796 fund's business plan are created or retained.

6797        [(9)] (10) The commissioner shall review each annual report to  
6798 ensure compliance with subdivisions (6), (7), [and] (8) and (9) of this  
6799 subsection. A material variation [of] from subdivision (6), (7), [or] (8)  
6800 or (9) of this subsection is grounds for decertification of the [insurance  
6801 reinvestment] invest CT fund. If the commissioner determines that an  
6802 [insurance reinvestment] invest CT fund is not in compliance with  
6803 subdivision (6), (7), [or] (8) or (9) of this subsection or the investment  
6804 parameters of its business plan, the commissioner shall notify the  
6805 officers of the [insurance reinvestment] invest CT fund, in writing, that  
6806 the [insurance reinvestment] invest CT fund may be subject to

6807 decertification after the one hundred twentieth day after the date of  
6808 mailing the notice, unless the deficiencies are waived by the  
6809 commissioner or are corrected and the [insurance reinvestment] invest  
6810 CT fund returns to compliance with subdivisions (6), (7), [and] (8) and  
6811 (9) of this subsection.

6812 [(10)] (11) Decertification of an [insurance reinvestment] invest CT  
6813 fund shall cause the forfeiture of future credits against the tax imposed  
6814 by chapter 207 and section 38a-743 to be claimed with respect to an  
6815 [insurance reinvestment] invest CT fund when (A) such decertification  
6816 occurs on or before the fourth anniversary of [the fund's allocation  
6817 date] an allocation date of June 30, 2015, or earlier, or on or before the  
6818 sixth anniversary of an allocation date of September 1, 2015, or later,  
6819 and (B) such fund has invested less than sixty per cent of its eligible  
6820 capital in eligible businesses by said anniversary. The commissioner  
6821 shall send written notice to the last-known address of each taxpayer  
6822 whose credit against the tax imposed by chapter 207 is subject to  
6823 recapture or forfeiture.

6824 (d) The tax credit allowed by this section shall only be available for  
6825 investments (1) in funds that are not open to additional investments or  
6826 investors beyond the amount subscribed at the formation of the fund,  
6827 or (2) under subsection (c) of this section, in [insurance reinvestment]  
6828 invest CT funds that are not open to additional investments or  
6829 investors after submission of the [insurance reinvestments] invest CT  
6830 fund's application to the commissioner pursuant to subsection (c) of  
6831 this section. On and after June 30, 2010, no eligibility certificate shall be  
6832 provided under subdivision (6) of subsection (b) of this section for  
6833 investments made in an insurance business. On or after July 1, 2011, no  
6834 credit shall be allowed under subdivision (2) or (6) of subsection (b) of  
6835 this section for an investment of less than one million dollars for which  
6836 the commissioner has issued an eligibility certificate. A fund manager  
6837 who has received an eligibility certificate but is not yet eligible to  
6838 receive a certificate of continued eligibility shall provide  
6839 documentation satisfactory to the commissioner not later than June 30,

6840 2011, of its investment of one million dollars or more. Such  
6841 documentation shall include, but is not limited to, cancelled checks,  
6842 wire transfers, investment agreements or other documentation as the  
6843 commissioner may request. On and after July 1, 2011, the  
6844 commissioner shall revoke the certificate of eligibility for any  
6845 insurance business for which its fund manager failed to provide  
6846 sufficient documentation of said investment of not less than one  
6847 million dollars. Any credit allowed under subsection (b) or subsection  
6848 (g) of this section that has not been claimed prior to January 1, 2010,  
6849 may be carried forward pursuant to subsection (i) of this section.

6850 (e) The maximum amount of credit allowed under subsection (c) of  
6851 this section shall be [two hundred] three hundred fifty million dollars  
6852 in aggregate and forty million dollars per year.

6853 (f) (1) The Commissioner of Revenue Services may treat one or more  
6854 corporations that are properly included in a combined corporation  
6855 business tax return under section 12-223 as one taxpayer in  
6856 determining whether the appropriate requirements under this section  
6857 are met. Where corporations are treated as one taxpayer for purposes  
6858 of this subsection, then the credit shall be allowed only against the  
6859 amount of the combined tax for all corporations properly included in a  
6860 combined return that, under the provisions of subdivision (2) of this  
6861 subsection, is attributable to the corporations treated as one taxpayer.  
6862 (2) The amount of the combined tax for all corporations properly  
6863 included in a combined corporation business tax return that is  
6864 attributable to the corporations that are treated as one taxpayer under  
6865 the provisions of this subsection shall be in the same ratio to such  
6866 combined tax that the net income apportioned to this state of each  
6867 corporation treated as one taxpayer bears to the net income  
6868 apportioned to this state, in the aggregate, of all corporations included  
6869 in such combined return. Solely for the purpose of computing such  
6870 ratio, any net loss apportioned to this state by a corporation treated as  
6871 one taxpayer or by a corporation included in such combined return  
6872 shall be disregarded.

6873 (g) Any taxpayer allowed a credit under subsection (b) of this  
6874 section may assign such credit to another person, provided such  
6875 person may claim such credit only with respect to a calendar year for  
6876 which the assigning taxpayer would have been eligible to claim such  
6877 credit. The fund manager shall include in the report filed with the  
6878 Commissioner of Revenue Services in accordance with subdivision (1)  
6879 of subsection (b) of this section information requested by the  
6880 commissioner regarding such assignments including the current  
6881 holders of credits as of the end of the preceding calendar year. Any  
6882 taxpayer allowed a credit under subsection (c) of this section may  
6883 transfer such credit to an affiliate of such taxpayer.

6884 (h) No taxpayer shall be eligible for a credit under this section and  
6885 either section 12-217e or section 12-217m for the same investment. No  
6886 two taxpayers shall be eligible for any tax credit with respect to the  
6887 same investment, employee or facility.

6888 (i) Any tax credit not used in the income year for which it was  
6889 allowed may be carried forward for the five immediately succeeding  
6890 income years until the full credit has been allowed.

6891 (j) The commissioner, with the approval of the Commissioner of  
6892 Revenue Services and the Secretary of the Office of Policy and  
6893 Management, may adopt regulations in accordance with chapter 54 to  
6894 carry out the purposes of this section.

6895 Sec. 172. (NEW) (*Effective October 1, 2015*) (a) As used in this section:

6896 (1) "Ambulatory surgical center" means an entity included within  
6897 the definition of said term that is set forth in 42 CFR 416.2 and that is  
6898 licensed by the Department of Public Health as an outpatient surgical  
6899 facility, and any other ambulatory surgical center that is Medicare  
6900 certified;

6901 (2) "Commissioner" means the Commissioner of Revenue Services;  
6902 and

6903 (3) "Department" means the Department of Revenue Services.

6904 (b) (1) For each calendar quarter commencing on or after October 1,  
6905 2015, there is hereby imposed a tax on each ambulatory surgical center  
6906 in this state to be paid each calendar quarter. The tax imposed by this  
6907 section shall be at the rate of six per cent of the gross receipts of each  
6908 ambulatory surgical center.

6909 (2) Each ambulatory surgical center shall, on or before January 31,  
6910 2016, and thereafter on or before the last day of January, April, July  
6911 and October of each year, render to the commissioner a return, on  
6912 forms prescribed or furnished by the commissioner, reporting the  
6913 name and location of such ambulatory surgical center, the entire  
6914 amount of gross receipts generated by such ambulatory surgical center  
6915 during the calendar quarter ending on the last day of the preceding  
6916 month and such other information as the commissioner deems  
6917 necessary for the proper administration of this section. The tax  
6918 imposed under this section shall be due and payable on the due date of  
6919 such return. Each ambulatory surgical center shall be required to file  
6920 such return electronically with the department and to make payment  
6921 of such tax by electronic funds transfer in the manner provided by  
6922 chapter 228g of the general statutes, regardless of whether such  
6923 ambulatory surgical center would have otherwise been required to file  
6924 such return electronically or to make such tax payment by electronic  
6925 funds transfer under the provisions of chapter 228g of the general  
6926 statutes.

6927 (c) Whenever the tax imposed under this section is not paid when  
6928 due, a penalty of ten per cent of the amount due and unpaid or fifty  
6929 dollars, whichever is greater, shall be imposed and interest at the rate  
6930 of one per cent per month or fraction thereof shall accrue on such tax  
6931 from the due date of such tax until the date of payment.

6932 (d) The provisions of section 12-548, sections 12-550 to 12-554,  
6933 inclusive, and section 12-555a of the general statutes shall apply to the  
6934 provisions of this section in the same manner and with the same force

6935 and effect as if the language of said sections had been incorporated in  
6936 full into this section and had expressly referred to the tax imposed  
6937 under this section, except to the extent that any provision is  
6938 inconsistent with a provision in this section.

6939 (e) For the fiscal year ending June 30, 2016, and each fiscal year  
6940 thereafter, the Comptroller is authorized to record as revenue for each  
6941 fiscal year the amount of tax imposed under the provisions of this  
6942 section prior to the end of each fiscal year and which tax is received by  
6943 the Commissioner of Revenue Services not later than five business  
6944 days after the last day of July immediately following the end of each  
6945 fiscal year.

6946 Sec. 173. (*Effective from passage*) Not later than June 30, 2016, the  
6947 Comptroller may designate up to \$25,000,000 of the resources of the  
6948 General Fund for the fiscal year ending June 30, 2016, to be accounted  
6949 for as revenue of the General Fund for the fiscal year ending June 30,  
6950 2017.

6951 Sec. 174. Subsections (d) and (e) of section 12-391 of the general  
6952 statutes are repealed and the following is substituted in lieu thereof  
6953 (*Effective from passage and applicable to estates of decedents dying on or after*  
6954 *January 1, 2016*):

6955 (d) (1) (A) With respect to the estates of decedents who die on or  
6956 after January 1, 2005, but prior to January 1, 2010, a tax is imposed  
6957 upon the transfer of the estate of each person who at the time of death  
6958 was a resident of this state. The amount of the tax shall be determined  
6959 using the schedule in subsection (g) of this section. A credit shall be  
6960 allowed against such tax for any taxes paid to this state pursuant to  
6961 section 12-642 for Connecticut taxable gifts made on or after January 1,  
6962 2005, but prior to January 1, 2010.

6963 (B) With respect to the estates of decedents who die on or after  
6964 January 1, 2010, but prior to January 1, 2015, a tax is imposed upon the  
6965 transfer of the estate of each person who at the time of death was a

6966 resident of this state. The amount of the tax shall be determined using  
6967 the schedule in subsection (g) of this section. A credit shall be allowed  
6968 against such tax for any taxes paid to this state pursuant to section 12-  
6969 642 for Connecticut taxable gifts made on or after January 1, 2005,  
6970 provided such credit shall not exceed the amount of tax imposed by  
6971 this section.

6972 (C) With respect to the estates of decedents who die on or after  
6973 January 1, 2015, but prior to January 1, 2016, a tax is imposed upon the  
6974 transfer of the estate of each person who at the time of death was a  
6975 resident of this state. The amount of the tax shall be determined using  
6976 the schedule in subsection (g) of this section. A credit shall be allowed  
6977 against such tax for (i) any taxes paid to this state pursuant to section  
6978 12-642 by the decedent or the decedent's estate for Connecticut taxable  
6979 gifts made on or after January 1, 2005, and (ii) any taxes paid by the  
6980 decedent's spouse to this state pursuant to section 12-642 for  
6981 Connecticut taxable gifts made by the decedent on or after January 1,  
6982 2005, that are includable in the gross estate of the decedent, provided  
6983 such credit shall not exceed the amount of tax imposed by this section.

6984 (D) With respect to the estates of decedents who die on or after  
6985 January 1, 2016, a tax is imposed upon the transfer of the estate of each  
6986 person who at the time of death was a resident of this state. The  
6987 amount of the tax shall be determined using the schedule in subsection  
6988 (g) of this section. A credit shall be allowed against such tax for (i) any  
6989 taxes paid to this state pursuant to section 12-642, as amended by this  
6990 act, by the decedent or the decedent's estate for Connecticut taxable  
6991 gifts made on or after January 1, 2005, and (ii) any taxes paid by the  
6992 decedent's spouse to this state pursuant to section 12-642, as amended  
6993 by this act, for Connecticut taxable gifts made by the decedent on or  
6994 after January 1, 2005, that are includable in the gross estate of the  
6995 decedent, provided such credit shall not exceed the amount of tax  
6996 imposed by this section. In no event shall the amount of tax payable  
6997 under this section exceed twenty million dollars. Such twenty million  
6998 dollar limit shall be reduced by the amount of (I) any taxes paid to this

6999 state pursuant to section 12-642, as amended by this act, by the  
7000 decedent or the decedent's estate for Connecticut taxable gifts made on  
7001 or after January 1, 2016, and (II) any taxes paid by the decedent's  
7002 spouse to this state pursuant to section 12-642, as amended by this act,  
7003 for Connecticut taxable gifts made by the decedent on or after January  
7004 1, 2016, that are includable in the gross estate of the decedent, but in no  
7005 event shall the amount be reduced below zero.

7006 (2) If real or tangible personal property of such decedent is located  
7007 outside of this state, the amount of tax due under this section shall be  
7008 reduced by an amount computed by multiplying the tax otherwise due  
7009 pursuant to subdivision (1) of this subsection, without regard to the  
7010 credit allowed for any taxes paid to this state pursuant to section 12-  
7011 642, by a fraction, (A) the numerator of which is the value of that part  
7012 of the decedent's gross estate attributable to real or tangible personal  
7013 property located outside of the state, and (B) the denominator of which  
7014 is the value of the decedent's gross estate.

7015 (3) For a resident estate, the state shall have the power to levy the  
7016 estate tax upon real property situated in this state, tangible personal  
7017 property having an actual situs in this state and intangible personal  
7018 property included in the gross estate of the decedent, regardless of  
7019 where it is located. The state is permitted to calculate the estate tax and  
7020 levy said tax to the fullest extent permitted by the Constitution of the  
7021 United States.

7022 (e) (1) (A) With respect to the estates of decedents who die on or  
7023 after January 1, 2005, but prior to January 1, 2010, a tax is imposed  
7024 upon the transfer of the estate of each person who at the time of death  
7025 was a nonresident of this state. The amount of such tax shall be  
7026 computed by multiplying (i) the amount of tax determined using the  
7027 schedule in subsection (g) of this section by (ii) a fraction, the  
7028 numerator of which is the value of that part of the decedent's gross  
7029 estate over which this state has jurisdiction for estate tax purposes, and  
7030 the denominator of which is the value of the decedent's gross estate. A  
7031 credit shall be allowed against such tax for any taxes paid to this state

7032 pursuant to section 12-642, for Connecticut taxable gifts made on or  
7033 after January 1, 2005, but prior to January 1, 2010.

7034 (B) With respect to the estates of decedents who die on or after  
7035 January 1, 2010, but prior to January 1, 2016, a tax is imposed upon the  
7036 transfer of the estate of each person who at the time of death was a  
7037 nonresident of this state. The amount of such tax shall be computed by  
7038 multiplying (i) the amount of tax determined using the schedule in  
7039 subsection (g) of this section by (ii) a fraction, the numerator of which  
7040 is the value of that part of the decedent's gross estate over which this  
7041 state has jurisdiction for estate tax purposes, and the denominator of  
7042 which is the value of the decedent's gross estate. A credit shall be  
7043 allowed against such tax for any taxes paid to this state pursuant to  
7044 section 12-642, for Connecticut taxable gifts made on or after January 1,  
7045 2005, provided such credit shall not exceed the amount of tax imposed  
7046 by this section.

7047 (C) With respect to the estates of decedents who die on or after  
7048 January 1, 2016, a tax is imposed upon the transfer of the estate of each  
7049 person who at the time of death was a nonresident of this state. The  
7050 amount of such tax shall be computed by multiplying (i) the amount of  
7051 tax determined using the schedule in subsection (g) of this section by  
7052 (ii) a fraction, the numerator of which is the value of that part of the  
7053 decedent's gross estate over which this state has jurisdiction for estate  
7054 tax purposes, and the denominator of which is the value of the  
7055 decedent's gross estate. A credit shall be allowed against such tax for  
7056 any taxes paid to this state pursuant to section 12-642, as amended by  
7057 this act, for Connecticut taxable gifts made on or after January 1, 2005,  
7058 provided such credit shall not exceed the amount of tax imposed by  
7059 this section. In no event shall the amount of tax payable under this  
7060 section exceed twenty million dollars. Such twenty million dollar limit  
7061 shall be reduced by the amount of (I) any taxes paid to this state  
7062 pursuant to section 12-642, as amended by this act, by the decedent or  
7063 the decedent's estate for Connecticut taxable gifts made on or after  
7064 January 1, 2016, and (II) any taxes paid by the decedent's spouse to this

7065 state pursuant to section 12-642, as amended by this act, for  
7066 Connecticut taxable gifts made by the decedent on or after January 1,  
7067 2016, that are includable in the gross estate of the decedent, but in no  
7068 event shall the amount be reduced below zero.

7069 (2) For a nonresident estate, the state shall have the power to levy  
7070 the estate tax upon all real property situated in this state and tangible  
7071 personal property having an actual situs in this state. The state is  
7072 permitted to calculate the estate tax and levy said tax to the fullest  
7073 extent permitted by the Constitution of the United States.

7074 Sec. 175. Section 12-642 of the general statutes is amended by adding  
7075 subsection (c) as follows (*Effective from passage and applicable to gifts*  
7076 *made during calendar years commencing on or after January 1, 2015*):

7077 (NEW) (c) With respect to Connecticut taxable gifts, as defined in  
7078 section 12-643, made by a donor during a calendar year commencing  
7079 on or after January 1, 2016, the aggregate amount of tax imposed by  
7080 section 12-640 for all calendar years commencing on or after January 1,  
7081 2016, shall not exceed twenty million dollars.

7082 Sec. 176. Section 12-296 of the general statutes is repealed and the  
7083 following is substituted in lieu thereof (*Effective October 1, 2015, and*  
7084 *applicable to sales occurring on or after said date*):

7085 A tax is imposed on all cigarettes held in this state by any person for  
7086 sale, said tax to be at the rate of one hundred [seventy] eighty-two and  
7087 one-half mills for each cigarette and the payment thereof shall be for  
7088 the account of the purchaser or consumer of such cigarettes and shall  
7089 be evidenced by the affixing of stamps to the packages containing the  
7090 cigarettes as provided in this chapter.

7091 Sec. 177. Section 12-316 of the general statutes is repealed and the  
7092 following is substituted in lieu thereof (*Effective October 1, 2015, and*  
7093 *applicable to sales occurring on or after said date*):

7094 A tax is hereby imposed at the rate of one hundred [seventy] eighty-

7095 two and one-half mills for each cigarette upon the storage or use  
7096 within this state of any unstamped cigarettes in the possession of any  
7097 person other than a licensed distributor or dealer, or a carrier for  
7098 transit from without this state to a licensed distributor or dealer within  
7099 this state. Any person, including distributors, dealers, carriers,  
7100 warehousemen and consumers, last having possession of unstamped  
7101 cigarettes in this state shall be liable for the tax on such cigarettes if  
7102 such cigarettes are unaccounted for in transit, storage or otherwise,  
7103 and in such event a presumption shall exist for the purpose of taxation  
7104 that such cigarettes were used and consumed in Connecticut.

7105       Sec. 178. (*Effective from passage*) (a) An excise tax is hereby imposed  
7106 upon each distributor and each dealer, as each is defined in section 12-  
7107 285 of the general statutes and licensed pursuant to chapter 214 of the  
7108 general statutes, in the amount of twelve and one-half mills per  
7109 cigarette, as defined in section 12-285 of the general statutes, in such  
7110 distributor's or such dealer's inventory as of the close of business on (1)  
7111 September 30, 2015, or, if the business closes after eleven fifty-nine  
7112 o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such  
7113 date, and (2) June 30, 2016, or, if the business closes after eleven fifty-  
7114 nine o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such  
7115 date.

7116       (b) Each such licensed distributor or dealer shall, not later than  
7117 forty-five days after the applicable date specified in subdivision (1) or  
7118 (2) of subsection (a) of this section, file with the Commissioner of  
7119 Revenue Services, on forms prescribed by said commissioner, a report  
7120 that shows the number of cigarettes in inventory as of the close of  
7121 business on September 30, 2015, or June 30, 2016, as applicable, or, if  
7122 the business closes after eleven fifty-nine o'clock p.m. on such date, at  
7123 eleven fifty-nine o'clock p.m. on such date, upon which inventory the  
7124 tax under subsection (a) of this section shall be imposed. The tax shall  
7125 be due and payable on the due date of such report. If any distributor or  
7126 dealer required to file a report pursuant to this section fails to file such  
7127 report on or before such forty-fifth day, the commissioner shall make

7128 an estimate of the number of cigarettes in such distributor's or dealer's  
7129 inventory as of the close of business on the applicable date specified in  
7130 subdivision (1) or (2) of subsection (a) of this section, based upon any  
7131 information that is in the commissioner's possession or that may come  
7132 into the commissioner's possession. The provisions of chapter 214 of  
7133 the general statutes pertaining to failure to file returns, examination of  
7134 returns by the commissioner, the issuance of deficiency assessments or  
7135 assessments where no return has been filed, the collection of tax, the  
7136 imposition of penalties and the accrual of interest shall apply to the  
7137 distributors and dealers required to pay the tax imposed under this  
7138 section. Failure of any distributor or dealer to file such report when  
7139 due shall be sufficient reason to revoke such distributor's or dealer's  
7140 license under the provisions of said chapter 214 and to revoke any  
7141 other state license or permit issued by the Department of Revenue  
7142 Services and held by such distributor or dealer. If, in the discretion of  
7143 the commissioner, the enforcement of this section would otherwise be  
7144 adversely affected, the commissioner shall not renew the dealer's  
7145 license of any dealer who fails to file such report, or the distributor's  
7146 license of any distributor who fails to file such report, until such report  
7147 is filed.

7148 Sec. 179. Section 12-296 of the general statutes, as amended by  
7149 section 176 of this act, is repealed and the following is substituted in  
7150 lieu thereof (*Effective July 1, 2016, and applicable to sales occurring on or*  
7151 *after said date*):

7152 A tax is imposed on all cigarettes held in this state by any person for  
7153 sale, said tax to be at the rate of one hundred [eighty-two and one-half]  
7154 ninety-five mills for each cigarette and the payment thereof shall be for  
7155 the account of the purchaser or consumer of such cigarettes and shall  
7156 be evidenced by the affixing of stamps to the packages containing the  
7157 cigarettes as provided in this chapter.

7158 Sec. 180. Section 12-316 of the general statutes, as amended by  
7159 section 177 of this act, is repealed and the following is substituted in  
7160 lieu thereof (*Effective July 1, 2016, and applicable to sales occurring on or*

7161 *after said date*):

7162 A tax is hereby imposed at the rate of one hundred [eighty-two and  
7163 one-half] ninety-five mills for each cigarette upon the storage or use  
7164 within this state of any unstamped cigarettes in the possession of any  
7165 person other than a licensed distributor or dealer, or a carrier for  
7166 transit from without this state to a licensed distributor or dealer within  
7167 this state. Any person, including distributors, dealers, carriers,  
7168 warehousemen and consumers, last having possession of unstamped  
7169 cigarettes in this state shall be liable for the tax on such cigarettes if  
7170 such cigarettes are unaccounted for in transit, storage or otherwise,  
7171 and in such event a presumption shall exist for the purpose of taxation  
7172 that such cigarettes were used and consumed in Connecticut.

7173 Sec. 181. (*Effective from passage*) The sum of \$7,000,000 shall be  
7174 transferred from the State Banking Fund, established under section  
7175 36a-65 of the general statutes, and credited to the resources of the  
7176 General fund for the fiscal year ending June 30, 2016.

7177 Sec. 182. (*Effective from passage*) The sum of \$7,000,000 shall be  
7178 transferred from the State Banking Fund, established under section  
7179 36a-65 of the general statutes, and credited to the resources of the  
7180 General fund for the fiscal year ending June 30, 2017.

7181 Sec. 183. (NEW) (*Effective July 1, 2016*) (a) For purposes of this  
7182 section:

7183 (1) "College and hospital property" means all real property  
7184 described in subsection (a) of section 12-20a of the general statutes, as  
7185 amended by this act;

7186 (2) "District" means any district, as defined in section 7-324, of the  
7187 general statutes;

7188 (3) "Qualified college and hospital property" means college and  
7189 hospital property described in subparagraph (B) of subdivision (2) of  
7190 subsection (b) of this section;

7191 (4) "Qualified state, municipal or tribal property" means state,  
7192 municipal or tribal property described in subparagraphs (A) to (G),  
7193 inclusive, of subdivision (1) of subsection (b) of this section;

7194 (5) "Municipality" means any town, city, borough, consolidated  
7195 town and city and consolidated town and borough;

7196 (6) "Select college and hospital property" means college and hospital  
7197 property described in subparagraph (A) of subdivision (2) of  
7198 subsection (b) of this section;

7199 (7) "Select payment in lieu of taxes account" means the account  
7200 established pursuant to section 184 of this act.

7201 (8) "Select state property" means state property described in  
7202 subparagraph (H) of subdivision (1) of subsection (b) of this section;

7203 (9) "State, municipal or tribal property" means all real property  
7204 described in subsection (a) of section 12-19a of the general statutes, as  
7205 amended by this act;

7206 (10) "Tier one districts or municipalities" means the ten districts or  
7207 municipalities with the highest percentage of tax exempt property on  
7208 the list of municipalities prepared by the Secretary of the Office of  
7209 Policy and Management pursuant to subsection (c) of this section and  
7210 having a mill rate of twenty-five mills or more;

7211 (11) "Tier two districts or municipalities" means the next twenty-five  
7212 districts or municipalities after tier one districts or municipalities with  
7213 the highest percentage of tax exempt property on the list of  
7214 municipalities prepared by the Secretary of the Office of Policy and  
7215 Management pursuant to subsection (c) of this section and having a  
7216 mill rate of twenty-five mills or more;

7217 (12) "Tier three districts or municipalities" means all districts and  
7218 municipalities not included in tier one districts or municipalities or tier  
7219 two districts or municipalities;

7220 (13) "Tier one municipalities" means the ten municipalities with the  
7221 highest percentage of tax exempt property on the list of municipalities  
7222 prepared by the Secretary of the Office of Policy and Management  
7223 pursuant to subsection (c) of this section and having a mill rate of  
7224 twenty-five mills or more;

7225 (14) "Tier two municipalities" means the next twenty-five  
7226 municipalities after tier one municipalities with the highest percentage  
7227 of tax exempt property on the list of municipalities prepared by the  
7228 Secretary of the Office of Policy and Management pursuant to  
7229 subsection (c) of this section and having a mill rate of twenty-five mills  
7230 or more; and

7231 (15) "Tier three municipalities" means all municipalities not  
7232 included in tier one municipalities or tier two municipalities.

7233 (b) Notwithstanding the provisions of sections 12-19a and 12-20a of  
7234 the general statutes, as amended by this act, all funds appropriated for  
7235 state grants in lieu of taxes shall be payable to municipalities and  
7236 districts pursuant to the provisions of this section. On or before  
7237 January first, annually, the Secretary of the Office of Policy and  
7238 Management shall determine the amount due, as a state grant in lieu of  
7239 taxes, to each municipality and district in this state wherein college  
7240 and hospital property is located and to each municipality in this state  
7241 wherein state, municipal or tribal property, except that which was  
7242 acquired and used for highways and bridges, but not excepting  
7243 property acquired and used for highway administration or  
7244 maintenance purposes, is located.

7245 (1) The grant payable to any municipality for state, municipal or  
7246 tribal property under the provisions of this section in the fiscal year  
7247 ending June 30, 2017, and each fiscal year thereafter shall be equal to  
7248 the total of:

7249 (A) One hundred per cent of the property taxes that would have  
7250 been paid with respect to any facility designated by the Commissioner

7251 of Correction, on or before August first of each year, to be a  
7252 correctional facility administered under the auspices of the  
7253 Department of Correction or a juvenile detention center under  
7254 direction of the Department of Children and Families that was used for  
7255 incarcerative purposes during the preceding fiscal year. If a list  
7256 containing the name and location of such designated facilities and  
7257 information concerning their use for purposes of incarceration during  
7258 the preceding fiscal year is not available from the Secretary of the State  
7259 on August first of any year, the Commissioner of Correction shall, on  
7260 said date, certify to the Secretary of the Office of Policy and  
7261 Management a list containing such information;

7262 (B) One hundred per cent of the property taxes that would have  
7263 been paid with respect to that portion of the John Dempsey Hospital  
7264 located at The University of Connecticut Health Center in Farmington  
7265 that is used as a permanent medical ward for prisoners under the  
7266 custody of the Department of Correction. Nothing in this section shall  
7267 be construed as designating any portion of The University of  
7268 Connecticut Health Center John Dempsey Hospital as a correctional  
7269 facility;

7270 (C) One hundred per cent of the property taxes that would have  
7271 been paid on any land designated within the 1983 Settlement  
7272 boundary and taken into trust by the federal government for the  
7273 Mashantucket Pequot Tribal Nation on or after June 8, 1999;

7274 (D) Subject to the provisions of subsection (c) of section 12-19a of the  
7275 general statutes, as amended by this act, sixty-five per cent of the  
7276 property taxes that would have been paid with respect to the buildings  
7277 and grounds comprising Connecticut Valley Hospital in Middletown;

7278 (E) With respect to any municipality in which more than fifty per  
7279 cent of the property is state-owned real property, one hundred per cent  
7280 of the property taxes that would have been paid with respect to such  
7281 state-owned property;

7282 (F) Forty-five per cent of the property taxes that would have been  
7283 paid with respect to all municipally owned airports; except for the  
7284 exemption applicable to such property, on the assessment list in such  
7285 municipality for the assessment date two years prior to the  
7286 commencement of the state fiscal year in which such grant is payable.  
7287 The grant provided pursuant to this section for any municipally  
7288 owned airport shall be paid to any municipality in which the airport is  
7289 located, except that the grant applicable to Sikorsky Airport shall be  
7290 paid one-half to the town of Stratford and one-half to the city of  
7291 Bridgeport;

7292 (G) Forty-five per cent of the property taxes that would have been  
7293 paid with respect to any land designated within the 1983 Settlement  
7294 boundary and taken into trust by the federal government for the  
7295 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into  
7296 trust by the federal government for the Mohegan Tribe of Indians of  
7297 Connecticut, provided the real property subject to this subparagraph  
7298 shall be the land only, and shall not include the assessed value of any  
7299 structures, buildings or other improvements on such land; and

7300 (H) Forty-five per cent of the property taxes that would have been  
7301 paid with respect to all other state-owned real property.

7302 (2) (A) The grant payable to any municipality or district for college  
7303 and hospital property under the provisions of this section in the fiscal  
7304 year ending June 30, 2017, and each fiscal year thereafter shall be equal  
7305 to the total of seventy-seven per cent of the property taxes that, except  
7306 for any exemption applicable to any institution of higher education or  
7307 general hospital facility under the provisions of section 12-81 of the  
7308 general statutes, would have been paid with respect to college and  
7309 hospital property on the assessment list in such municipality or district  
7310 for the assessment date two years prior to the commencement of the  
7311 state fiscal year in which such grant is payable; and

7312 (B) Notwithstanding the provisions of subparagraph (A) of this  
7313 subdivision, the grant payable to any municipality or district with

7314 respect to a campus of the United States Department of Veterans  
 7315 Affairs Connecticut Healthcare Systems shall be one hundred per cent.

7316 (c) The Secretary of the Office of Policy and Management shall list  
 7317 municipalities, boroughs and districts based on the percentage of real  
 7318 property on the 2012 grand list of each municipality that is exempt  
 7319 from property tax under any provision of the general statutes other  
 7320 than that property described in subparagraph (A) of subdivision (1) of  
 7321 subsection (b) of this section. Boroughs and districts shall have the  
 7322 same ranking as the town, city, consolidated town and city or  
 7323 consolidated town and borough in which such borough or district is  
 7324 located.

7325 (d) For the fiscal year ending June 30, 2017, in the event that the total  
 7326 of grants payable to each municipality and district in accordance with  
 7327 the provisions of subsection (b) of this section exceeds the amount  
 7328 appropriated for the purposes of said subsection (b) for said fiscal year:  
 7329 (1) The amount of the grant payable to each municipality for state,  
 7330 municipal or tribal property and to each municipality or district for  
 7331 college and hospital property shall be reduced proportionately,  
 7332 provided the percentage of the property taxes payable to a  
 7333 municipality or district with respect to such property shall not be  
 7334 lower than the percentage paid to the municipality or district for such  
 7335 property for the fiscal year ending June 30, 2015; and (2) certain  
 7336 municipalities and districts shall receive an additional payment in lieu  
 7337 of taxes grant payable from the select payment in lieu of taxes account.  
 7338 The total amount of the grant payment is as follows:

T1605	Municipality/District	Grant Amount
T1606	Ansonia	20,543
T1607	Bridgeport	3,236,058
T1608	Chaplin	11,177
T1609	Danbury	620,540
T1610	Deep River	1,961
T1611	Derby	138,841
T1612	East Granby	9,904
T1613	East Hartford	214,997

T1614	Hamden	620,903
T1615	Hartford	12,422,113
T1616	Killingly	46,615
T1617	Ledyard	3,012
T1618	Litchfield	13,907
T1619	Mansfield	2,630,447
T1620	Meriden	259,564
T1621	Middletown	727,324
T1622	Montville	26,217
T1623	New Britain	2,085,537
T1624	New Haven	15,246,372
T1625	New London	1,356,780
T1626	Newington	176,884
T1627	North Canaan	4,393
T1628	Norwich	259,862
T1629	Plainfield	16,116
T1630	Simsbury	21,671
T1631	Stafford	43,057
T1632	Stamford	552,292
T1633	Suffield	53,767
T1634	Wallingford	61,586
T1635	Waterbury	3,284,145
T1636	West Hartford	211,483
T1637	West Haven	339,563
T1638	Windham	1,248,096
T1639	Windsor	9,660
T1640	Windsor Locks	32,533
T1641	Borough of Danielson (Killingly)	2,232
T1642	Borough of Litchfield	143
T1643	Middletown: South Fire District	1,172
T1644	Plainfield - Plainfield Fire District	309
T1645	West Haven First Center (D1)	1,187
T1646	West Haven: Allingtown FD (D3)	53,053
T1647	West Haven: West Shore FD (D2)	35,065

7339 (e) (1) For the fiscal year ending June 30, 2018, and each fiscal year  
7340 thereafter, in the event that the total of grants payable to each  
7341 municipality and district in accordance with the provisions of  
7342 subsection (b) of this section exceeds the amount appropriated for the  
7343 purposes of said subsection (b) for said fiscal years:

7344 (A) The amount of the grant payable to each municipality for  
7345 qualified state, municipal or tribal property and to each municipality  
7346 or district for qualified college and hospital property shall be reduced  
7347 proportionately, provided the percentage of the property taxes payable  
7348 to a municipality or district with respect to such property shall not be  
7349 lower than the percentage paid to the municipality or district for such  
7350 property for the fiscal year ending June 30, 2015;

7351 (B) The amount of the grant payable to each municipality or district  
7352 for select college and hospital property shall be reduced as follows: (i)  
7353 Tier one districts or municipalities shall each receive a grant in lieu of  
7354 taxes equal to forty-two per cent of the property taxes that would have  
7355 been paid to such municipality or district on select college and hospital  
7356 property; (ii) tier two districts or municipalities shall each receive a  
7357 grant in lieu of taxes equal to thirty-seven per cent of the property  
7358 taxes that would have been paid to such municipality or district on  
7359 select college and hospital property; and (iii) tier three districts or  
7360 municipalities shall each receive a grant in lieu of taxes equal to thirty-  
7361 two per cent of the property taxes that would have been paid to such  
7362 municipality or district on select college and hospital property. Grants  
7363 in excess of thirty-two per cent of the property taxes that would have  
7364 been paid to tier one districts or municipalities and to tier two districts  
7365 or municipalities on select college and hospital property shall be  
7366 payable from the select payment in lieu of taxes account; and

7367 (C) The amount of the grant payable to each municipality for select  
7368 state property shall be reduced as follows: (i) Tier one municipalities  
7369 shall each receive a grant in lieu of taxes equal to thirty-two per cent of  
7370 the property taxes that would have been paid to such municipality for  
7371 select state property; (ii) tier two municipalities shall each receive a  
7372 grant in lieu of taxes equal to twenty-eight per cent of the property  
7373 taxes that would have been paid to such municipality for select state  
7374 property; and (iii) tier three municipalities shall each receive a grant in  
7375 lieu of taxes equal to twenty-four per cent of the property taxes that  
7376 would have been paid to such municipality for select state property.

7377 Grants in excess of twenty-four per cent of the property taxes that  
7378 would have been paid to tier one municipalities and to tier two  
7379 municipalities on select state property shall be payable from the select  
7380 payment in lieu of taxes account.

7381 (2) In the event that the total of grants payable to each municipality  
7382 and district in accordance with the provisions of subsection (b) of this  
7383 section and subdivision (1) of this subsection exceeds the amount  
7384 appropriated for the purposes of said subsection and the amount  
7385 available in the select payment in lieu of taxes account in any fiscal  
7386 year, the amount of the grant payable to each municipality for state,  
7387 municipal or tribal property and to each municipality or district for  
7388 college and hospital property shall be reduced proportionately,  
7389 provided (A) the grant payable to tier one districts or municipalities  
7390 for select college and hospital property shall be ten percentage points  
7391 more than the grant payable to tier three districts or municipalities for  
7392 such property, (B) the grant payable to tier two districts or  
7393 municipalities for select college and hospital property shall be five  
7394 percentage points more than the grant payable to tier three districts or  
7395 municipalities for such property, (C) the grant payable to tier one  
7396 municipalities for select state property shall be eight percentage points  
7397 more than the grant payable to tier three municipalities for such  
7398 property, and (D) the grant payable to tier two municipalities for select  
7399 state property shall be four percentage points more than the grant  
7400 payable to tier three municipalities for such property. Grants to tier  
7401 one municipalities or districts and grants to tier two municipalities or  
7402 districts in excess of grants paid to tier three municipalities or districts  
7403 that would have been paid on select college and hospital property shall  
7404 be payable from the select payment in lieu of taxes account. Grants to  
7405 tier one municipalities and grants to tier two municipalities in excess  
7406 of grants paid to tier three municipalities that would have been paid  
7407 on select state property shall be payable from the select payment in  
7408 lieu of taxes account.

7409 (f) Notwithstanding the provisions of subsections (a) to (d),

7410 inclusive, of this section, for any municipality receiving payments  
7411 under section 15-120ss of the general statutes, property located in such  
7412 municipality at Bradley International Airport shall not be included in  
7413 the calculation of any state grant in lieu of taxes pursuant to this  
7414 section.

7415 (g) For purposes of this section, any real property which is owned  
7416 by the John Dempsey Hospital Finance Corporation established  
7417 pursuant to the provisions of sections 10a-250 to 10a-263, inclusive, of  
7418 the general statutes or by one or more subsidiary corporations  
7419 established pursuant to subdivision (13) of section 10a-254 of the  
7420 general statutes and which is free from taxation pursuant to the  
7421 provisions of section 10a-259 of the general statutes shall be deemed to  
7422 be state-owned real property.

7423 (h) The Office of Policy and Management shall report, in accordance  
7424 with the provisions of section 11-4a of the general statutes, to the joint  
7425 standing committee of the General Assembly having cognizance of  
7426 matters relating to finance, revenue and bonding, on or before July 1,  
7427 2017, and on or before July first annually thereafter until July 1, 2020,  
7428 with regard to the grants distributed in accordance with this section,  
7429 and shall include in such reports any recommendations for changes in  
7430 the grants.

7431 Sec. 184. (NEW) (*Effective July 1, 2016*) There is established an  
7432 account to be known as the "select payment in lieu of taxes account"  
7433 which shall be a separate, nonlapsing account within the General  
7434 Fund. The account shall contain any moneys required by law to be  
7435 deposited in the account. Moneys in the account shall be expended by  
7436 the Office of Policy and Management for the purposes of making select  
7437 grants to municipalities and districts for payments in lieu of taxes as  
7438 provided for in subsection (d) of this section, subparagraphs (B) and  
7439 (C) of subdivision (1) of subsection (e) of section 183 of this act, and  
7440 subdivision (2) of subsection (e) of section 183 of this act.

7441 Sec. 185. Subsection (a) of section 12-19a of the general statutes is

7442 repealed and the following is substituted in lieu thereof (*Effective July*  
7443 *1, 2015*):

7444 (a) [On] Until the fiscal year commencing July 1, 2016, on or before  
7445 January first, annually, the Secretary of the Office of Policy and  
7446 Management shall determine the amount due, as a state grant in lieu of  
7447 taxes, to each town in this state wherein state-owned real property,  
7448 reservation land held in trust by the state for an Indian tribe or a  
7449 municipally owned airport, except that which was acquired and used  
7450 for highways and bridges, but not excepting property acquired and  
7451 used for highway administration or maintenance purposes, is located.  
7452 The grant payable to any town under the provisions of this section in  
7453 the state fiscal year commencing July 1, 1999, and each fiscal year  
7454 thereafter, shall be equal to the total of (1) (A) one hundred per cent of  
7455 the property taxes which would have been paid with respect to any  
7456 facility designated by the Commissioner of Correction, on or before  
7457 August first of each year, to be a correctional facility administered  
7458 under the auspices of the Department of Correction or a juvenile  
7459 detention center under direction of the Department of Children and  
7460 Families that was used for incarcerative purposes during the preceding  
7461 fiscal year. If a list containing the name and location of such  
7462 designated facilities and information concerning their use for purposes  
7463 of incarceration during the preceding fiscal year is not available from  
7464 the Secretary of the State on the first day of August of any year, said  
7465 commissioner shall, on said first day of August, certify to the Secretary  
7466 of the Office of Policy and Management a list containing such  
7467 information, (B) one hundred per cent of the property taxes which  
7468 would have been paid with respect to that portion of the John  
7469 Dempsey Hospital located at The University of Connecticut Health  
7470 Center in Farmington that is used as a permanent medical ward for  
7471 prisoners under the custody of the Department of Correction. Nothing  
7472 in this section shall be construed as designating any portion of The  
7473 University of Connecticut Health Center John Dempsey Hospital as a  
7474 correctional facility, and (C) in the state fiscal year commencing July 1,  
7475 2001, and each fiscal year thereafter, one hundred per cent of the

7476 property taxes which would have been paid on any land designated  
7477 within the 1983 Settlement boundary and taken into trust by the  
7478 federal government for the Mashantucket Pequot Tribal Nation on or  
7479 after June 8, 1999, (2) subject to the provisions of subsection (c) of this  
7480 section, sixty-five per cent of the property taxes which would have  
7481 been paid with respect to the buildings and grounds comprising  
7482 Connecticut Valley Hospital in Middletown. Such grant shall  
7483 commence with the fiscal year beginning July 1, 2000, and continuing  
7484 each year thereafter, (3) notwithstanding the provisions of subsections  
7485 (b) and (c) of this section, with respect to any town in which more than  
7486 fifty per cent of the property is state-owned real property, one hundred  
7487 per cent of the property taxes which would have been paid with  
7488 respect to such state-owned property. Such grant shall commence with  
7489 the fiscal year beginning July 1, 1997, and continuing each year  
7490 thereafter, (4) subject to the provisions of subsection (c) of this section,  
7491 forty-five per cent of the property taxes which would have been paid  
7492 with respect to all other state-owned real property, (5) forty-five per  
7493 cent of the property taxes which would have been paid with respect to  
7494 all municipally owned airports; except for the exemption applicable to  
7495 such property, on the assessment list in such town for the assessment  
7496 date two years prior to the commencement of the state fiscal year in  
7497 which such grant is payable. The grant provided pursuant to this  
7498 section for any municipally owned airport shall be paid to any  
7499 municipality in which the airport is located, except that the grant  
7500 applicable to Sikorsky Airport shall be paid half to the town of  
7501 Stratford and half to the city of Bridgeport, and (6) forty-five per cent  
7502 of the property taxes which would have been paid with respect to any  
7503 land designated within the 1983 Settlement boundary and taken into  
7504 trust by the federal government for the Mashantucket Pequot Tribal  
7505 Nation prior to June 8, 1999, or taken into trust by the federal  
7506 government for the Mohegan Tribe of Indians of Connecticut,  
7507 provided (A) the real property subject to this subdivision shall be the  
7508 land only, and shall not include the assessed value of any structures,  
7509 buildings or other improvements on such land, and (B) said forty-five  
7510 per cent grant shall be phased in as follows: (i) In the fiscal year

7511 commencing July 1, 2012, an amount equal to ten per cent of said forty-  
7512 five per cent grant, (ii) in the fiscal year commencing July 1, 2013,  
7513 thirty-five per cent of said forty-five per cent grant, (iii) in the fiscal  
7514 year commencing July 1, 2014, sixty per cent of said forty-five per cent  
7515 grant, (iv) in the fiscal year commencing July 1, 2015, eighty-five per  
7516 cent of said forty-five per cent grant, and (v) in the fiscal year  
7517 commencing July 1, 2016, one hundred per cent of said forty-five per  
7518 cent grant.

7519 Sec. 186. Subsection (a) of section 12-20a of the general statutes is  
7520 repealed and the following is substituted in lieu thereof (*Effective July*  
7521 *1, 2015*):

7522 (a) [On] Until the fiscal year commencing July 1, 2016, on or before  
7523 January first, annually, the Secretary of the Office of Policy and  
7524 Management shall determine the amount due to each municipality in  
7525 the state, in accordance with this section, as a state grant in lieu of  
7526 taxes with respect to real property owned by any private nonprofit  
7527 institution of higher learning or any nonprofit general hospital facility  
7528 or freestanding chronic disease hospital or an urgent care facility that  
7529 operates for at least twelve hours a day and that had been the location  
7530 of a nonprofit general hospital for at least a portion of calendar year  
7531 1996 to receive payments in lieu of taxes for such property, exclusive of  
7532 any such facility operated by the federal government, except a campus  
7533 of the United States Department of Veterans Affairs Connecticut  
7534 Healthcare Systems, or the state of Connecticut or any subdivision  
7535 thereof. As used in this section, "private nonprofit institution of higher  
7536 learning" means any such institution, as defined in subsection (a) of  
7537 section 10a-34, or any independent institution of higher education, as  
7538 defined in subsection (a) of section 10a-173, that is engaged primarily  
7539 in education beyond the high school level, and offers courses of  
7540 instruction for which college or university-level credit may be given or  
7541 may be received by transfer, the property of which is exempt from  
7542 property tax under any of the subdivisions of section 12-81; "nonprofit  
7543 general hospital facility" means any such facility that is used primarily

7544 for the purpose of general medical care and treatment, exclusive of any  
7545 hospital facility used primarily for the care and treatment of special  
7546 types of disease or physical or mental conditions; and "freestanding  
7547 chronic disease hospital" means a facility that provides for the care and  
7548 treatment of chronic diseases, excluding any such facility having an  
7549 ownership affiliation with and operated in the same location as a  
7550 chronic and convalescent nursing home.

7551 Sec. 187. Section 12-19b of the general statutes is repealed and the  
7552 following is substituted in lieu thereof (*Effective July 1, 2016*):

7553 (a) Not later than April first in any assessment year, any town or  
7554 borough to which a grant is payable under the provisions of section 12-  
7555 19a, as amended by this act, or section 183 of this act, shall provide the  
7556 Secretary of the Office of Policy and Management with the assessed  
7557 valuation of the real property eligible therefor as of the first day of  
7558 October immediately preceding, adjusted in accordance with any  
7559 gradual increase in or deferment of assessed values of real property  
7560 implemented in accordance with section 12-62c, which is required for  
7561 computation of such grant. Any town which neglects to transmit to the  
7562 secretary the assessed valuation as required by this section shall forfeit  
7563 two hundred fifty dollars to the state, provided the secretary may  
7564 waive such forfeiture in accordance with procedures and standards  
7565 adopted by regulation in accordance with chapter 54. Said secretary  
7566 may on or before the first day of August of the state fiscal year in  
7567 which such grant is payable, reevaluate any such property when, in  
7568 the secretary's judgment, the valuation is inaccurate and shall notify  
7569 such town of such reevaluation by certified or registered mail. Any  
7570 town or borough aggrieved by the action of the secretary under the  
7571 provisions of this section may, not later than ten business days  
7572 following receipt of such notice, appeal to the secretary for a hearing  
7573 concerning such reevaluation. Such appeal shall be in writing and shall  
7574 include a statement as to the reasons for such appeal. The secretary  
7575 shall, not later than ten business days following receipt of such appeal,  
7576 grant or deny such hearing by notification in writing, including in the

7577 event of a denial, a statement as to the reasons for such denial. Such  
7578 notification shall be sent by certified or registered mail. If any town or  
7579 borough is aggrieved by the action of the secretary following such  
7580 hearing or in denying any such hearing, the town or borough may not  
7581 later than ten business days after receiving such notice, appeal to the  
7582 superior court for the judicial district wherein such town is located.  
7583 Any such appeal shall be privileged.

7584 (b) Notwithstanding the provisions of section [12-19a] 183 of this act  
7585 or subsection (a) of this section, there shall be an amount due the  
7586 municipality of Voluntown, on or before the thirtieth day of  
7587 September, annually, with respect to any state-owned forest, of an  
7588 additional sixty thousand dollars, which amount shall be paid from the  
7589 annual appropriation, from the General Fund, for reimbursement to  
7590 towns for loss of taxes on private tax-exempt property.

7591 Sec. 188. Section 12-19c of the general statutes is repealed and the  
7592 following is substituted in lieu thereof (*Effective July 1, 2016*):

7593 The Secretary of the Office of Policy and Management shall, not  
7594 later than September fifteenth, certify to the Comptroller the amount  
7595 due each town or borough under the provisions of section [12-19a] 183  
7596 of this act, or under any recomputation occurring prior to said  
7597 September fifteenth which may be effected as the result of the  
7598 provisions of section 12-19b, as amended by this act, and the  
7599 Comptroller shall draw an order on the Treasurer on or before the fifth  
7600 business day following September fifteenth and the Treasurer shall  
7601 pay the amount thereof to such town on or before the thirtieth day of  
7602 September following. If any recomputation is effected as the result of  
7603 the provisions of section 12-19b, as amended by this act, on or after the  
7604 August first following the date on which the town has provided the  
7605 assessed valuation in question, any adjustments to the amount due to  
7606 any town for the period for which such adjustments were made shall  
7607 be made in the next payment the Treasurer shall make to such town  
7608 pursuant to this section.

7609 Sec. 189. Section 12-20b of the general statutes is repealed and the  
7610 following is substituted in lieu thereof (*Effective July 1, 2016*):

7611 (a) Not later than April first in each year, any municipality to which  
7612 a grant is payable under the provisions of section 12-20a, as amended  
7613 by this act, or section 183 of this act, shall provide the Secretary of the  
7614 Office of Policy and Management with the assessed valuation of the  
7615 tax-exempt real property as of the immediately preceding October  
7616 first, adjusted in accordance with any gradual increase in or deferment  
7617 of assessed values of real property implemented in accordance with  
7618 section 12-62c, which is required for computation of such grant. Any  
7619 municipality which neglects to transmit to the Secretary of the Office of  
7620 Policy and Management the assessed valuation as required by this  
7621 section shall forfeit two hundred fifty dollars to the state, provided the  
7622 secretary may waive such forfeiture in accordance with procedures  
7623 and standards adopted by regulation in accordance with chapter 54.  
7624 Said secretary may, on or before the first day of August of the state  
7625 fiscal year in which such grant is payable, reevaluate any such  
7626 property when, in his or her judgment, the valuation is inaccurate and  
7627 shall notify such municipality of such reevaluation. Any municipality  
7628 aggrieved by the action of said secretary under the provisions of this  
7629 section may, not later than ten business days following receipt of such  
7630 notice, appeal to the secretary for a hearing concerning such  
7631 reevaluation, provided such appeal shall be in writing and shall  
7632 include a statement as to the reasons for such appeal. The secretary  
7633 shall, not later than ten business days following receipt of such appeal,  
7634 grant or deny such hearing by notification in writing, including in the  
7635 event of a denial, a statement as to the reasons for such denial. If any  
7636 municipality is aggrieved by the action of the secretary following such  
7637 hearing or in denying any such hearing, the municipality may not later  
7638 than two weeks after such notice, appeal to the superior court for the  
7639 judicial district in which the municipality is located. Any such appeal  
7640 shall be privileged. Said secretary shall certify to the Comptroller the  
7641 amount due each municipality under the provisions of section [12-20a]  
7642 183 of this act, or under any recomputation occurring prior to

7643 September fifteenth which may be effected as the result of the  
7644 provisions of this section, and the Comptroller shall draw his or her  
7645 order on the Treasurer on or before the fifth business day following  
7646 September fifteenth and the Treasurer shall pay the amount thereof to  
7647 such municipality on or before the thirtieth day of September  
7648 following. If any recomputation is effected as the result of the  
7649 provisions of this section on or after the January first following the  
7650 date on which the municipality has provided the assessed valuation in  
7651 question, any adjustments to the amount due to any municipality for  
7652 the period for which such adjustments were made shall be made in the  
7653 next payment the Treasurer shall make to such municipality pursuant  
7654 to this section.

7655 (b) Notwithstanding the provisions of section [12-20a] 183 of this act  
7656 or subsection (a) of this section, the amount due the municipality of  
7657 Branford, on or before the thirtieth day of September, annually, with  
7658 respect to the Connecticut Hospice, in Branford, shall be one hundred  
7659 thousand dollars, which amount shall be paid from the annual  
7660 appropriation, from the General Fund, for reimbursement to towns for  
7661 loss of taxes on private tax-exempt property.

7662 (c) Notwithstanding the provisions of section [12-20a] 183 of this act  
7663 or subsection (a) of this section, the amount due the city of New  
7664 London, on or before the thirtieth day of September, annually, with  
7665 respect to the United States Coast Guard Academy in New London,  
7666 shall be one million dollars, which amount shall be paid from the  
7667 annual appropriation, from the General Fund, for reimbursement to  
7668 towns for loss of taxes on private tax-exempt property.

7669 Sec. 190. Subsection (a) of section 12-63h of the general statutes is  
7670 repealed and the following is substituted in lieu thereof (*Effective July*  
7671 *1, 2016*):

7672 (a) The Secretary of the Office of Policy and Management shall  
7673 establish a pilot program in up to three municipalities whereby the  
7674 selected municipalities shall develop a plan for implementation of land

7675 value taxation that (1) classifies real estate included in the taxable  
7676 grand list as (A) land or land exclusive of buildings, or (B) buildings on  
7677 land; and (2) establishes a different mill rate for property tax purposes  
7678 for each class, provided the higher mill rate shall apply to land or land  
7679 exclusive of buildings. The different mill rates for taxable real estate in  
7680 each class shall not be applicable to any property for which a grant is  
7681 payable under section [12-19a or 12-20a] 183 of this act.

7682 Sec. 191. Subsection (b) of section 12-64 of the general statutes is  
7683 repealed and the following is substituted in lieu thereof (*Effective July*  
7684 *1, 2016*):

7685 (b) Except as provided in subsection (c) of this section, any land,  
7686 buildings or easement to use air rights belonging to or held in trust for  
7687 the state, not used for purposes attributable to functions of the state  
7688 government or any other governmental purpose but leased to a person  
7689 or organization for use unrelated to any such purpose, exclusive of any  
7690 such lease with respect to which a binding agreement is in effect on  
7691 June 25, 1985, shall be separately assessed in the name of the lessee and  
7692 subject to local taxation annually in the name of the lessee having  
7693 immediate right to occupancy of such land or building, by the town  
7694 wherein situated as of the assessment day next following the date of  
7695 leasing pursuant to section 4b-38, as amended by this act. If such  
7696 property or any portion thereof is leased to any organization which, if  
7697 the property were owned by or held in trust for such organization,  
7698 would not be liable for taxes with respect to such property under any  
7699 of the subdivisions of section 12-81, such organization shall be entitled  
7700 to exemption from property taxes as the lessee under such lease,  
7701 provided such property is used exclusively for the purposes of such  
7702 organization as stated in the applicable subdivision of [said] section 12-  
7703 81 and the portion of such property so leased to such exempt  
7704 organization shall be eligible for a grant in lieu of taxes pursuant to  
7705 section [12-19a] 183 of this act. Whenever the lessee of such property is  
7706 required to pay property taxes to the town in which such property is  
7707 situated as provided in this subsection, the assessed valuation of such

7708 property subject to the interest of the lessee shall not be included in the  
7709 annual list of assessed values of state-owned real property in such  
7710 town as prepared for purposes of state grants in accordance with [said]  
7711 section [12-19a] 183 of this act and the amount of grant to such town  
7712 under [said] section [12-19a] 183 of this act shall be determined  
7713 without consideration of such assessed value.

7714 Sec. 192. Subsections (a) to (d), inclusive, of section 3-55j of the  
7715 general statutes are repealed and the following is substituted in lieu  
7716 thereof (*Effective July 1, 2015*):

7717 (a) Twenty million dollars of the moneys available in the  
7718 Mashantucket Pequot and Mohegan Fund established by section 3-55i  
7719 shall be paid to municipalities eligible for a state grant in lieu of taxes  
7720 pursuant to subsection (b) of section [12-19a] 183 of this act in addition  
7721 to the grants payable to such municipalities pursuant to section [12-  
7722 19a] 183 of this act subject to the provisions of subsection (b) of this  
7723 section. Such grant shall be [calculated under the provisions of section  
7724 12-19a and shall equal one-third of the additional amount which such  
7725 municipalities would be eligible to receive if the total amount available  
7726 for distribution were eighty-five million two hundred five thousand  
7727 eighty-five dollars and the percentage of reimbursement set forth in  
7728 section 12-19a were increased to reflect such amount] equal to that  
7729 paid to the municipality pursuant to this section for the fiscal year  
7730 ending June 30, 2015. Any eligible special services district shall receive  
7731 a portion of the grant payable under this subsection to the town in  
7732 which such district is located. The portion payable to any such district  
7733 under this subsection shall be the amount of the grant to the town  
7734 under this subsection which results from application of the district mill  
7735 rate to exempt property in the district. As used in this subsection and  
7736 subsection (c) of this section, "eligible special services district" means  
7737 any special services district created by a town charter, having its own  
7738 governing body and for the assessment year commencing October 1,  
7739 1996, containing fifty per cent or more of the value of total taxable  
7740 property within the town in which such district is located.

7741 (b) No municipality shall receive a grant pursuant to subsection (a)  
7742 of this section which, when added to the amount of the grant payable  
7743 to such municipality pursuant to subsection (b) of section [12-19a] 183  
7744 of this act, would exceed one hundred per cent of the property taxes  
7745 which would have been paid with respect to all state-owned real  
7746 property, except for the exemption applicable to such property, on the  
7747 assessment list in such municipality for the assessment date two years  
7748 prior to the commencement of the state fiscal year in which such grants  
7749 are payable, except that, notwithstanding the provisions of said  
7750 subsection (a), no municipality shall receive a grant pursuant to said  
7751 subsection which is less than one thousand six hundred sixty-seven  
7752 dollars.

7753 (c) Twenty million one hundred twenty-three thousand nine  
7754 hundred sixteen dollars of the moneys available in the Mashantucket  
7755 Pequot and Mohegan Fund established by section 3-55i shall be paid to  
7756 municipalities eligible for a state grant in lieu of taxes pursuant to  
7757 subsection (b) of section [12-20a] 183 of this act, in addition to [and in  
7758 the same proportion as] the grants payable to such municipalities  
7759 pursuant to section [12-20a] 183 of this act, subject to the provisions of  
7760 subsection (d) of this section. Such grant shall be equal to that paid to  
7761 the municipality pursuant to this section for the fiscal year ending June  
7762 30, 2015. Any eligible special services district shall receive a portion of  
7763 the grant payable under this subsection to the town in which such  
7764 district is located. The portion payable to any such district under this  
7765 subsection shall be the amount of the grant to the town under this  
7766 subsection which results from application of the district mill rate to  
7767 exempt property in the district.

7768 (d) Notwithstanding the provisions of subsection (c) of this section,  
7769 no municipality shall receive a grant pursuant to said subsection  
7770 which, when added to the amount of the grant payable to such  
7771 municipality pursuant to subsection (b) of section [12-20a] 183 of this  
7772 act, would exceed one hundred per cent of the property taxes which,  
7773 except for any exemption applicable to any private nonprofit

7774 institution of higher education, nonprofit general hospital facility or  
7775 freestanding chronic disease hospital under the provisions of section  
7776 12-81, would have been paid with respect to such exempt real property  
7777 on the assessment list in such municipality for the assessment date two  
7778 years prior to the commencement of the state fiscal year in which such  
7779 grants are payable.

7780 Sec. 193. Subsection (g) of section 4b-38 of the general statutes is  
7781 repealed and the following is substituted in lieu thereof (*Effective July*  
7782 *1, 2016*):

7783 (g) Notwithstanding the provisions of this section, the board of  
7784 trustees of a constituent unit of the state system of higher education  
7785 may lease land or buildings, or both, and facilities under the control  
7786 and supervision of such board when such land, buildings or facilities  
7787 are otherwise not used or needed for use by the constituent unit and  
7788 such action seems desirable to produce income or is otherwise in the  
7789 public interest, provided the Treasurer has determined that such action  
7790 will not affect the status of any tax-exempt obligations issued or to be  
7791 issued by the state of Connecticut. Upon executing any such lease, said  
7792 board shall forward a copy to the assessor or board of assessors of the  
7793 municipality in which the leased property is located. The proceeds  
7794 from any lease or rental agreement pursuant to this subsection shall be  
7795 retained by the constituent unit. Any land so leased for private use and  
7796 the buildings and appurtenances thereon shall be subject to local  
7797 assessment and taxation annually in the name of the lessee, assignee or  
7798 sublessee, whichever has immediate right to occupancy of such land or  
7799 building, by the town wherein situated as of the assessment day of  
7800 such town next following the date of leasing. Such land and the  
7801 buildings and appurtenances thereon shall not be included as property  
7802 of the constituent unit for the purpose of computing a grant in lieu of  
7803 taxes pursuant to section [12-19a] 183 of this act provided, if such  
7804 property is leased to an organization which, if the property were  
7805 owned by or held in trust for such organization would not be liable for  
7806 taxes with respect to such property under section 12-81, such

7807 organization shall be entitled to exemption from property taxes as the  
7808 lessee under such lease, and the portion of such property exempted  
7809 and leased to such organization shall be eligible for a grant in lieu of  
7810 taxes pursuant to [said] section [12-19a] 183 of this act.

7811 Sec. 194. Section 4b-39 of the general statutes is repealed and the  
7812 following is substituted in lieu thereof (*Effective July 1, 2016*):

7813 Land, buildings or facilities leased pursuant to section 4b-35 and  
7814 section 4b-36 shall be exempt from municipal taxation. The value of  
7815 such land, buildings or facilities shall be used for computation of  
7816 grants in lieu of taxes pursuant to section [12-19a] 183 of this act.

7817 Sec. 195. Section 4b-46 of the general statutes is repealed and the  
7818 following is substituted in lieu thereof (*Effective July 1, 2016*):

7819 On and after July 1, 1995, any property which is subject to an  
7820 agreement entered into by the Commissioner of Administrative  
7821 Services for the purchase of such property through a long-term  
7822 financing contract shall be exempt from taxation by the municipality in  
7823 which such property is located, during the term of such contract. The  
7824 assessed valuation of such property shall be included with the  
7825 assessed valuation of state-owned land and buildings for purposes of  
7826 determining the state grant in lieu of taxes under the provisions of  
7827 section [12-19a] 183 of this act.

7828 Sec. 196. Section 10a-90 of the general statutes is repealed and the  
7829 following is substituted in lieu thereof (*Effective July 1, 2016*):

7830 The Board of Trustees for the Connecticut State University System,  
7831 with the approval of the Governor and the Secretary of the Office of  
7832 Policy and Management, may lease state-owned land under its care,  
7833 custody or control to private developers for construction of dormitory  
7834 buildings, provided such developers agree to lease such buildings to  
7835 such board of trustees with an option to purchase and provided  
7836 further that any such agreement to lease is subject to the provisions of  
7837 section 4b-23, prior to the making of the original lease by the board of

7838 trustees. The plans for such buildings shall be subject to approval of  
7839 such board, the Commissioner of Administrative Services and the State  
7840 Properties Review Board and such leases shall be for the periods and  
7841 upon such terms and conditions as the Commissioner of  
7842 Administrative Services determines, and such buildings, while  
7843 privately owned, shall be subject to taxation by the town in which they  
7844 are located. The Board of Trustees for the Connecticut State University  
7845 System may also deed, transfer or lease state-owned land under its  
7846 care, custody or control to the State of Connecticut Health and  
7847 Educational Facilities Authority for financing or refinancing the  
7848 planning, development, acquisition and construction and equipping of  
7849 dormitory buildings and student housing facilities and to lease or  
7850 sublease such dormitory buildings or student housing facilities and  
7851 authorize the execution of financing leases of land, interests therein,  
7852 buildings and fixtures in order to secure obligations to repay any loan  
7853 from the State of Connecticut Health and Educational Facilities  
7854 Authority from the proceeds of bonds issued thereby pursuant to the  
7855 provisions of chapter 187 made by the authority to finance or refinance  
7856 the planning, development, acquisition and construction of dormitory  
7857 buildings. Any such financing lease shall not be subject to the  
7858 provisions of section 4b-23 and the plans for such dormitories shall be  
7859 subject only to the approval of the board. Such financing leases shall be  
7860 for such periods and upon such terms and conditions that the board  
7861 shall determine. Any state property so leased shall not be subject to  
7862 local assessment and taxation and such state property shall be  
7863 included as property of the Connecticut State University System for  
7864 the purpose of computing a grant in lieu of taxes pursuant to section  
7865 [12-19a] 183 of this act.

7866 Sec. 197. Subsection (b) of section 10a-91 of the general statutes is  
7867 repealed and the following is substituted in lieu thereof (*Effective July*  
7868 *1, 2016*):

7869 (b) Any land so leased to a private developer for rental housing or  
7870 commercial establishments and the buildings and appurtenances

7871 thereon shall be subject to local assessment and taxation annually in  
7872 the name of the lessee, assignee or sublessee, whichever has immediate  
7873 right to occupancy of such land or building, by the town wherein  
7874 situated as of the assessment day of such town next following the date  
7875 of leasing. Such land shall not be included as property of the  
7876 Connecticut State University System for the purpose of computing a  
7877 grant in lieu of taxes pursuant to section [12-19a] 183 of this act.

7878 Sec. 198. Section 15-101dd of the general statutes is repealed and the  
7879 following is substituted in lieu thereof (*Effective July 1, 2016*):

7880 Whenever any lessee is required to pay property taxes under this  
7881 chapter, the assessed valuation of such property subject to the interest  
7882 of the lessee shall not be included in the annual list of assessed values  
7883 of state-owned real property in such town as prepared for purposes of  
7884 state grants in accordance with section [12-19a] 183 of this act and the  
7885 amount of grant to such town under [said] section [12-19a] 183 of this  
7886 act shall be determined without consideration of such assessed value.

7887 Sec. 199. Subsection (c) of section 22-26jj of the general statutes is  
7888 repealed and the following is substituted in lieu thereof (*Effective July*  
7889 *1, 2016*):

7890 (c) The commissioner may lease all or part of one property acquired  
7891 by him under this section as part of a demonstration project, in  
7892 accordance with subsection (d) of this section, provided such project is  
7893 approved by the Secretary of the Office of Policy and Management.  
7894 Such property may be leased to one or more agricultural users for a  
7895 period not to exceed five years. Such lease may be renewed for periods  
7896 not to exceed five years. Any property leased under such  
7897 demonstration project shall be exempt from taxation by the  
7898 municipality in which the property is located. The assessed valuation  
7899 of the property shall be included with the assessed valuation of state-  
7900 owned land and buildings for purposes of determining the state's  
7901 grant in lieu of taxes under the provisions of section [12-19a] 183 of this  
7902 act.

7903 Sec. 200. Subsection (c) of section 22-2600 of the general statutes is  
7904 repealed and the following is substituted in lieu thereof (*Effective July*  
7905 *1, 2016*):

7906 (c) The Commissioner of Agriculture may lease, permit or license all  
7907 or part of said farm to one or more persons for the purpose of  
7908 engaging in agriculture, as defined in section 1-1. Any such lease,  
7909 permit or license shall be for a period not to exceed fifteen years and  
7910 shall contain, as a condition thereof, compliance with the provisions of  
7911 the permanent conservation easement granted pursuant to subsection  
7912 (b) of this section. Any such lease, permit or license may be renewed  
7913 for a period not to exceed fifteen years. Any property leased, permitted  
7914 or licensed pursuant to this subsection shall be exempt from taxation  
7915 by the municipality in which said property is located. The assessed  
7916 valuation of said property shall be included in the assessed valuation  
7917 of state-owned land and buildings for purposes of determining the  
7918 state's grant in lieu of taxes pursuant to the provisions of section [12-  
7919 19a] 183 of this act. Any such lease, permit or license shall be subject to  
7920 the review and approval of the State Properties Review Board. The  
7921 State Properties Review Board shall complete a review of each lease,  
7922 permit or license not later than thirty days after receipt of a proposed  
7923 lease, permit or license from the Commissioner of Agriculture.

7924 Sec. 201. Section 22a-282 of the general statutes is repealed and the  
7925 following is substituted in lieu thereof (*Effective July 1, 2016*):

7926 The Materials Innovation and Recycling Authority, notwithstanding  
7927 the provisions of subsection (b) of section 22a-208a concerning the  
7928 right of any local body to regulate, through zoning, land usage for  
7929 solid waste disposal and section 22a-276, may use and operate as a  
7930 solid waste disposal area, pursuant to a permit issued under sections  
7931 22a-208, 22a-208a and 22a-430, any real property owned by said  
7932 authority on or before May 11, 1984, any portion of which has been  
7933 operated as a solid waste disposal area, and the authority shall not be  
7934 subject to regulation by any such body, except that the authority shall  
7935 pay to the municipality in which such property is located one dollar

7936 per ton of unprocessed solid waste received from outside of such  
7937 municipality and disposed of at the solid waste disposal area by the  
7938 authority. Any payment shall be in addition to any other agreement  
7939 between the municipality and the authority. The provisions of section  
7940 [12-19a] 183 of this act shall not be construed to apply to any such real  
7941 property.

7942 Sec. 202. Section 23-30 of the general statutes is repealed and the  
7943 following is substituted in lieu thereof (*Effective July 1, 2016*):

7944 The Commissioner of Energy and Environmental Protection may,  
7945 for the purposes specified in section 23-29, lease, for a period of not  
7946 less than ninety-nine years, any lands within the state, title to which  
7947 has been acquired by the resettlement administration or other agency  
7948 of the government of the United States, provided the form of such  
7949 lease shall be approved by the Attorney General. Said commissioner  
7950 may enter into cooperative agreements with any branch of the  
7951 government of the United States regarding the custody, management  
7952 and use of lands so leased. All lands leased under this section shall, for  
7953 the purposes of taxation, be considered as owned by the state, and the  
7954 towns in which such lands are situated shall receive from the state  
7955 grants in lieu of taxes thereon, as provided in section [12-19a] 183 of  
7956 this act.

7957 Sec. 203. Section 32-610 of the general statutes is repealed and the  
7958 following is substituted in lieu thereof (*Effective July 1, 2016*):

7959 The exercise of the powers granted by section 32-602 constitute the  
7960 performance of an essential governmental function and the Capital  
7961 Region Development Authority shall not be required to pay any taxes  
7962 or assessments upon or in respect of the convention center or the  
7963 convention center project, as defined in section 32-600, levied by any  
7964 municipality or political subdivision or special district having taxing  
7965 powers of the state and such project and the principal and interest of  
7966 any bonds and notes issued under the provisions of section 32-607,  
7967 their transfer and the income therefrom, including revenues derived

7968 from the sale thereof, shall at all times be free from taxation of every  
7969 kind by the state of Connecticut or under its authority, except for estate  
7970 or succession taxes but the interest on such bonds and notes shall be  
7971 included in the computation of any excise or franchise tax.  
7972 Notwithstanding the foregoing, the convention center and the related  
7973 parking facilities owned by the authority shall be deemed to be state-  
7974 owned real property for purposes of sections [12-19a and] 12-19b, as  
7975 amended by this act, and 183 of this act and the state shall make grants  
7976 in lieu of taxes with respect to the convention center and such related  
7977 parking facilities to the municipality in which the convention center  
7978 and such related parking facilities are located as otherwise provided in  
7979 [said] sections [12-19a and] 12-19b, as amended by this act, and 183 of  
7980 this act.

7981 Sec. 204. Subsections (a) and (b) of section 32-666 of the general  
7982 statutes are repealed and the following is substituted in lieu thereof  
7983 (*Effective July 1, 2016*):

7984 (a) Any land on the Adriaen's Landing site leased by the secretary  
7985 for purposes of site acquisition for an initial term of at least ninety-nine  
7986 years shall, while such lease remains in effect, be deemed to be state-  
7987 owned real property for purposes of sections [12-19a and] 12-19b, as  
7988 amended by this act, and 183 of this act and subdivision (2) of section  
7989 12-81 and the state shall make grants in lieu of taxes with respect to  
7990 such land to the municipality in which the same is located as otherwise  
7991 provided in sections [12-19a and] 12-19b, as amended by this act, and  
7992 183 of this act.

7993 (b) Any land that comprises a private development district  
7994 designated pursuant to section 32-600 and all improvements on or to  
7995 such land shall, while such designation continues, be deemed to be  
7996 state-owned real property for purposes of sections [12-19a and] 12-19b,  
7997 as amended by this act, and 183 of this act and subdivision (2) of  
7998 section 12-81, and the state shall make grants in lieu of taxes with  
7999 respect to such land and improvements to the municipality in which  
8000 the same is located as otherwise provided in sections [12-19a and] 12-

8001 19b, as amended by this act, and 183 of this act. Section 32-666a shall  
8002 not be applicable to any such land or improvements while designated  
8003 as part of the private development district.

8004 Sec. 205. Subsection (a) of section 12-62m of the general statutes is  
8005 repealed and the following is substituted in lieu thereof (*Effective July*  
8006 *1, 2016*):

8007 (a) If real property eligible for a grant or for reimbursement of a  
8008 property tax or a portion thereof under the provisions of [sections 12-  
8009 19a] section 183 of this act, 12-20b, as amended by this act, [and] or 12-  
8010 129p, or any other provision of the general statutes, is located in a  
8011 town that (1) elected to phase in assessment increases pursuant to  
8012 section 12-62a of the general statutes, revision of 1958, revised to  
8013 January 1, 2005, with respect to a revaluation effective on or before  
8014 October 1, 2005, or (2) elects to phase in assessment increases pursuant  
8015 to section 12-62c with respect to a revaluation effective on or after  
8016 October 1, 2006, the assessed valuation of said property as reported to  
8017 the Secretary of the Office of Policy and Management shall reflect the  
8018 gradual increase in assessment applicable to comparable taxable real  
8019 property for the same assessment year.

8020 Sec. 206. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
8021 *years commencing on or after October 1, 2015*) Notwithstanding the  
8022 provisions of any special act, municipal charter or home rule  
8023 ordinance, for the assessment year commencing October 1, 2015, and  
8024 each assessment year thereafter, each municipality and district shall  
8025 tax motor vehicles in accordance with this section. For the assessment  
8026 year commencing October 1, 2015, the mill rate for motor vehicles shall  
8027 not exceed 32 mills. For the assessment year commencing October 1,  
8028 2016, and each assessment year thereafter, the mill rate for motor  
8029 vehicles shall not exceed 29.36 mills. Any municipality or district may  
8030 establish a mill rate for motor vehicles that is different from its mill  
8031 rate for real property to comply with the provisions of this section. No  
8032 district or borough may set a motor vehicle mill rate that if combined  
8033 with the motor vehicle mill rate of the municipality in which such

8034 district is located would result in a combined motor vehicle mill rate  
 8035 above 32 mills for the assessment year commencing October 1, 2015, or  
 8036 above 29.36 mills for the assessment year commencing October 1, 2016.  
 8037 For the purposes of this section, "municipality" means any town, city,  
 8038 borough, consolidated town and city, consolidated town and borough  
 8039 and "district" means any district, as defined in section 7-324, of the  
 8040 general statutes.

8041 Sec. 207. Section 4-66l of the general statutes is repealed and the  
 8042 following is substituted in lieu thereof (*Effective October 1, 2015*):

8043 (a) For the purposes of this section:

8044 (1) "FY 15 mill rate" means the mill rate a municipality uses during  
 8045 the fiscal year ending June 30, 2015;

8046 (2) "Mill rate" means the mill rate a municipality uses to calculate  
 8047 tax bills for motor vehicles;

8048 (3) "Municipality" means any town, city, consolidated town and city  
 8049 or consolidated town and borough;

8050 (4) "Municipal spending" means:

T1648	<u>Municipal</u>		<u>Municipal</u>		
T1649	<u>spending for</u>		<u>spending for</u>		
T1650	<u>the fiscal year</u>		<u>the fiscal year</u>		
T1651	<u>prior to the</u>	=	<u>two years</u>		
T1652	<u>current fiscal</u>		<u>prior to the</u>		
T1653	<u>year</u>		<u>current year</u>	X 100 =	<u>Municipal spending</u>
T1654	<u>Municipal spending for</u>				
T1655	<u>the fiscal year two years</u>				
T1656	<u>prior to the current year;</u>				

8051 (5) "Per capita distribution" means:

T1657	<u>Town population</u>	X	<u>Sales tax revenue</u>	=	<u>Per capita distribution;</u>
T1658	<u>Total state population</u>				

8052 (6) "Pro rata distribution" means:

T1659 Municipal weighted  
 T1660 mill rate  
 T1661 calculation X Sales tax revenue = Pro rata distribution;  
 T1662 Sum of all  
 T1663 municipal weighted  
 T1664 mill rate  
 T1665 calculations combined

8053 (7) "Regional council of governments" means any such council  
 8054 organized under the provisions of sections 4-124i to 4-124p, inclusive;

8055 (8) "Town population" means the number of persons in a  
 8056 municipality according to the most recent estimate of the Department  
 8057 of Public Health;

8058 (9) "Total state population" means the number of persons in this  
 8059 state according to the most recent estimate published by the  
 8060 Department of Public Health;

8061 (10) "Weighted mill rate" means a municipality's FY 15 mill rate  
 8062 divided by the average of all municipalities' FY 15 mill rate;

8063 (11) "Weighted mill rate calculation" means per capita distribution  
 8064 multiplied by a municipality's weighted mill rate; and

8065 (12) "Sales tax revenue" means the moneys in the account remaining  
 8066 for distribution pursuant to subdivision (6) of subsection (b) of this  
 8067 section.

8068 [(a)] (b) There is established an account to be known as the  
 8069 "municipal revenue sharing account" which shall be a separate,  
 8070 nonlapsing account within the General Fund. The account shall  
 8071 contain any moneys required by law to be deposited in the account.  
 8072 Moneys in the account shall be transferred or disbursed in the  
 8073 following order:

8074 (1) Ten million dollars for the fiscal year ending June 30, 2016 and  
8075 ten million dollars for the fiscal year ending June 30, 2017, for the  
8076 purposes of grants under section 10-262h;

8077 (2) For the fiscal year ending June 30, 2017, and each fiscal year  
8078 thereafter, moneys sufficient to make the grants payable from the  
8079 select payment in lieu of taxes grant account established pursuant to  
8080 section 184 of this act shall annually be transferred to the select  
8081 payment in lieu of taxes account in the Office of Policy and  
8082 Management;

8083 (3) For the fiscal year ending June 30, 2017, and each fiscal year  
8084 thereafter, moneys sufficient to make motor vehicle property tax  
8085 grants to municipalities pursuant to subsection (c) of this section shall  
8086 be expended annually by the secretary;

8087 (4) For the fiscal year ending June 30, 2017, moneys sufficient to  
8088 make the municipal revenue sharing grants payable to municipalities  
8089 pursuant to subsection (d) of this section;

8090 (5) (A) For the fiscal year ending June 30, 2017, three million dollars  
8091 shall be expended by the secretary for the purposes of the regional  
8092 services grants pursuant to subsection (e) of this section to the regional  
8093 councils of governments on a per capita basis, as determined by the  
8094 most recent population estimate of the Department of Public Health  
8095 and (B) for the fiscal year ending June 30, 2018, and each fiscal year  
8096 thereafter, seven million dollars shall be expended for the purposes of  
8097 the regional services grants pursuant to subsection (e) of this section to  
8098 the regional councils of governments on a per capita basis, as  
8099 determined by the most recent population estimate of the Department  
8100 of Public Health; and

8101 (6) For the fiscal year ending June 30, 2018, and each fiscal year  
8102 thereafter, moneys in the account remaining shall be expended  
8103 annually by the Secretary of the Office of Policy and Management for  
8104 the purposes of the municipal revenue sharing grants established

8105 pursuant to [subsections (b) and (c)] subsection (f) of this section. Any  
 8106 such moneys deposited in the account for municipal revenue sharing  
 8107 grants between October first and June thirtieth shall be distributed to  
 8108 municipalities on the following October first and any such moneys  
 8109 deposited in the account between July first and September thirtieth  
 8110 shall be distributed to municipalities on the following January thirty-  
 8111 first. Any town may apply to the Office of Policy and Management on  
 8112 or after July first for early disbursement of a portion of such grant. The  
 8113 Office of Policy and Management may approve such an application if  
 8114 it finds that early disbursement is required in order for a town to meet  
 8115 its cash flow needs. No early disbursement approved by said office  
 8116 may be issued later than September thirtieth.

8117 [(b) (1) The secretary shall provide manufacturing transition grants  
 8118 to municipalities in an amount equal to the amount each municipality  
 8119 received from the state as payments in lieu of taxes pursuant to  
 8120 sections 12-94b, 12-94c, 12-94f and 12-94g of the general statutes,  
 8121 revision of 1958, revised to January 1, 2011, for the fiscal year ending  
 8122 June 30, 2011. Such grant payments shall be made in quarterly  
 8123 allotments, payable on November fifteenth, February fifteenth, May  
 8124 fifteenth and August fifteenth. The total amount of the grant payment  
 8125 is as follows:

T1666	Municipality	Grant Amounts
T1667	Andover	\$2,929
T1668	Ansonia	70,732
T1669	Ashford	2,843
T1670	Avon	213,211
T1671	Barkhamsted	33,100
T1672	Beacon Falls	38,585
T1673	Berlin	646,080
T1674	Bethany	54,901
T1675	Bethel	229,948
T1676	Bethlehem	6,305

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T1677	Bloomfield	1,446,585
T1678	Bolton	19,812
T1679	Bozrah	110,715
T1680	Branford	304,496
T1681	Bridgeport	839,881
T1682	Bridgewater	491
T1683	Bristol	2,066,321
T1684	Brookfield	97,245
T1685	Brooklyn	8,509
T1686	Burlington	14,368
T1687	Canaan	17,075
T1688	Canterbury	1,610
T1689	Canton	6,344
T1690	Chaplin	554
T1691	Cheshire	598,668
T1692	Chester	71,130
T1693	Clinton	168,444
T1694	Colchester	31,069
T1695	Colebrook	436
T1696	Columbia	21,534
T1697	Cornwall	0
T1698	Coventry	8,359
T1699	Cromwell	27,780
T1700	Danbury	1,534,876
T1701	Darien	0
T1702	Deep River	86,478
T1703	Derby	12,218
T1704	Durham	122,637
T1705	Eastford	43,436
T1706	East Granby	430,285
T1707	East Haddam	1,392
T1708	East Hampton	15,087
T1709	East Hartford	3,576,349
T1710	East Haven	62,435

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T1711	East Lyme	17,837
T1712	Easton	2,111
T1713	East Windsor	237,311
T1714	Ellington	181,426
T1715	Enfield	219,004
T1716	Essex	80,826
T1717	Fairfield	82,908
T1718	Farmington	440,541
T1719	Franklin	18,317
T1720	Glastonbury	202,935
T1721	Goshen	2,101
T1722	Granby	28,727
T1723	Greenwich	70,905
T1724	Griswold	35,790
T1725	Groton	1,373,459
T1726	Guilford	55,611
T1727	Haddam	2,840
T1728	Hamden	230,771
T1729	Hampton	0
T1730	Hartford	1,184,209
T1731	Hartland	758
T1732	Harwinton	17,272
T1733	Hebron	1,793
T1734	Kent	0
T1735	Killingly	567,638
T1736	Killingworth	4,149
T1737	Lebanon	24,520
T1738	Ledyard	296,297
T1739	Lisbon	2,923
T1740	Litchfield	2,771
T1741	Lyme	0
T1742	Madison	6,880
T1743	Manchester	861,979
T1744	Mansfield	5,502

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T1745	Marlborough	5,890
T1746	Meriden	721,037
T1747	Middlebury	67,184
T1748	Middlefield	198,671
T1749	Middletown	1,594,059
T1750	Milford	1,110,891
T1751	Monroe	151,649
T1752	Montville	356,761
T1753	Morris	2,926
T1754	Naugatuck	274,100
T1755	New Britain	1,182,061
T1756	New Canaan	159
T1757	New Fairfield	912
T1758	New Hartford	110,586
T1759	New Haven	1,175,481
T1760	Newington	758,790
T1761	New London	30,182
T1762	New Milford	628,728
T1763	Newtown	192,643
T1764	Norfolk	5,854
T1765	North Branford	243,540
T1766	North Canaan	304,560
T1767	North Haven	1,194,569
T1768	North Stonington	0
T1769	Norwalk	328,472
T1770	Norwich	161,111
T1771	Old Lyme	1,528
T1772	Old Saybrook	38,321
T1773	Orange	85,980
T1774	Oxford	72,596
T1775	Plainfield	120,563
T1776	Plainville	443,937
T1777	Plymouth	124,508
T1778	Pomfret	22,677

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T1779	Portland	73,590
T1780	Preston	0
T1781	Prospect	56,300
T1782	Putnam	139,075
T1783	Redding	1,055
T1784	Ridgefield	452,270
T1785	Rocky Hill	192,142
T1786	Roxbury	478
T1787	Salem	3,740
T1788	Salisbury	66
T1789	Scotland	6,096
T1790	Seymour	255,384
T1791	Sharon	0
T1792	Shelton	483,928
T1793	Sherman	0
T1794	Simsbury	62,846
T1795	Somers	72,769
T1796	Southbury	16,678
T1797	Southington	658,809
T1798	South Windsor	1,084,232
T1799	Sprague	334,376
T1800	Stafford	355,770
T1801	Stamford	407,895
T1802	Sterling	19,506
T1803	Stonington	80,628
T1804	Stratford	2,838,621
T1805	Suffield	152,561
T1806	Thomaston	315,229
T1807	Thompson	62,329
T1808	Tolland	75,056
T1809	Torrington	486,957
T1810	Trumbull	163,740
T1811	Union	0
T1812	Vernon	121,917

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T1813	Voluntown	1,589
T1814	Wallingford	1,589,756
T1815	Warren	235
T1816	Washington	231
T1817	Waterbury	2,076,795
T1818	Waterford	27,197
T1819	Watertown	521,334
T1820	Westbrook	214,436
T1821	West Hartford	648,560
T1822	West Haven	137,765
T1823	Weston	366
T1824	Westport	0
T1825	Wethersfield	17,343
T1826	Willington	15,891
T1827	Wilton	247,801
T1828	Winchester	249,336
T1829	Windham	369,559
T1830	Windsor	1,078,969
T1831	Windsor Locks	1,567,628
T1832	Wolcott	189,485
T1833	Woodbridge	27,108
T1834	Woodbury	45,172
T1835	Woodstock	55,097
T1836		
T1837	Borough of Danielson	0
T1838	Borough Jewett City	3,329
T1839	Borough Stonington	0
T1840		
T1841	Barkhamsted F.D.	1,996
T1842	Berlin - Kensington F.D.	9,430
T1843	Berlin - Worthington F.D.	747
T1844	Bloomfield Center Fire	3,371
T1845	Bloomfield Blue Hills	88,142
T1846	Canaan F.D. (no fire district)	0

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T1847	Cromwell F.D.	1,662
T1848	Enfield F.D. (1)	12,688
T1849	Enfield Thompsonville (2)	2,814
T1850	Enfield Haz'dv'l F.D. (3)	1,089
T1851	Enfield N.Thmps'nv'l F.D. (4)	55
T1852	Enfield Shaker Pines (5)	5,096
T1853	Groton - City	241,680
T1854	Groton Sewer	1,388
T1855	Groton Mystic F.D. #3	19
T1856	Groton Noank F.D. #4	0
T1857	Groton Old Mystic F.D. #5	1,610
T1858	Groton Poquonnock Br. #2	17,967
T1859	Groton W. Pleasant Valley	0
T1860	Killingly Attawaugan F.D.	1,457
T1861	Killingly Dayville F.D.	33,885
T1862	Killingly Dyer Manor	1,157
T1863	E. Killingly F.D.	75
T1864	So. Killingly F.D.	150
T1865	Killingly Williamsville F.D.	5,325
T1866	Manchester Eighth Util.	55,013
T1867	Middletown South F.D.	165,713
T1868	Middletown Westfield F.D.	8,805
T1869	Middletown City Fire	27,038
T1870	New Htfd. Village F.D. #1	5,664
T1871	New Htfd Pine Meadow #3	104
T1872	New Htfd South End F.D.	8
T1873	Plainfield Central Village F.D.	1,167
T1874	Plainfield Moosup F.D.	1,752
T1875	Plainfield F.D. #255	1,658
T1876	Plainfield Wauregan F.D.	4,360
T1877	Pomfret F.D.	841
T1878	Putnam E. Putnam F.D.	8,196
T1879	Putnam W. Putnam F.D.	0
T1880	Simsbury F.D.	2,135

T1881	Stafford Springs Service Dist.	12,400
T1882	Sterling F.D.	1,034
T1883	Stonington Mystic F.D.	478
T1884	Stonington Old Mystic F.D.	1,999
T1885	Stonington Pawcatuck F.D.	4,424
T1886	Stonington Quiambaug F.D.	65
T1887	Stonington F.D.	0
T1888	Stonington Wequetequock F.D.	58
T1889	Trumbull Center	461
T1890	Trumbull Long Hill F.D.	889
T1891	Trumbull Nichols F.D.	3,102
T1892	Watertown F.D.	0
T1893	West Haven Allingtown F.D. (3)	17,230
T1894	W. Haven First Ctr Fire Taxn (1)	7,410
T1895	West Haven West Shore F.D. (2)	29,445
T1896	Windsor Wilson F.D.	170
T1897	Windsor F.D.	38
T1898	Windham First	7,096
T1899		
T1900	GRAND TOTAL	\$49,875,871

8126 (2) The amount of the grant payable to each municipality in any  
8127 year in accordance with this subsection shall be reduced  
8128 proportionately in the event that the total of such grants in such year  
8129 exceeds the amount available in the municipal revenue sharing  
8130 account established pursuant to subsection (a) of this section with  
8131 respect to such year.

8132 (3) Notwithstanding any provision of the general statutes, any  
8133 municipality that, prior to June 30, 2011, was overpaid under the  
8134 program set forth in section 12-94b of the general statutes, revision of  
8135 1958, revised to January 1, 2011, shall have such overpayments  
8136 deducted from any grant payable pursuant to this section.

8137 (4) Notwithstanding any provision of the general statutes, not later

8138 than August 15, 2012, a payment shall be made to the town of Ledyard  
8139 in the amount of \$39,411 and to the town of Montville in the amount of  
8140 \$62,954. Such payments shall be in addition to any other payments  
8141 said towns may receive from the municipal revenue sharing account  
8142 pursuant to this subsection.

8143 (c) If there are moneys available in the municipal revenue sharing  
8144 account after all grants are made pursuant to subsection (b) of this  
8145 section, the secretary shall distribute the remaining funds as follows:  
8146 (1) Fifty per cent of such funds shall be distributed to municipalities on  
8147 a per capita basis, as determined by the most recent federal decennial  
8148 census, and (2) fifty per cent shall be distributed in accordance with the  
8149 formula in subsection (e) of section 3-55j using population information  
8150 from the most recent federal decennial census, the 2007 equalized net  
8151 grand list and 1999 per capita income.]

8152 (c) (1) For the fiscal year ending June 30, 2017, motor vehicle  
8153 property tax grants to municipalities shall be made in an amount equal  
8154 to the difference between the amount of property taxes levied by a  
8155 municipality on motor vehicles for the assessment year commencing  
8156 October 1, 2013, and the amount such levy would have been if the mill  
8157 rate on motor vehicles for said assessment year was 32 mills; and (2)  
8158 for the fiscal year ending June 30, 2018, and each fiscal year thereafter,  
8159 motor vehicle property tax grants to municipalities shall be made in an  
8160 amount equal to the difference between the amount of property taxes  
8161 levied by a municipality on motor vehicles for the assessment year  
8162 commencing October 1, 2013, and the amount such levy would have  
8163 been if the mill rate on motor vehicles for said assessment year was  
8164 29.36 mills.

8165 (d) For the fiscal year ending June 30, 2017, each municipality shall  
8166 receive a municipal revenue sharing grant. The total amount of the  
8167 grant payable is as follows:

T1901	Municipality	Grant Amounts
T1902	Andover	96,020

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T1903	Ansonia	643,519
T1904	Ashford	125,591
T1905	Avon	539,387
T1906	Barkhamsted	109,867
T1907	Beacon Falls	177,547
T1908	Berlin	1,213,548
T1909	Bethany	164,574
T1910	Bethel	565,146
T1911	Bethlehem	61,554
T1912	Bloomfield	631,150
T1913	Bolton	153,231
T1914	Bozrah	77,420
T1915	Branford	821,080
T1916	Bridgeport	9,758,441
T1917	Bridgewater	22,557
T1918	Bristol	1,836,944
T1919	Brookfield	494,620
T1920	Brooklyn	149,576
T1921	Burlington	278,524
T1922	Canaan	21,294
T1923	Canterbury	84,475
T1924	Canton	303,842
T1925	Chaplin	69,906
T1926	Cheshire	855,170
T1927	Chester	83,109
T1928	Clinton	386,660
T1929	Colchester	475,551
T1930	Colebrook	42,744
T1931	Columbia	160,179
T1932	Cornwall	16,221
T1933	Coventry	364,100
T1934	Cromwell	415,938
T1935	Danbury	2,993,644
T1936	Darien	246,849

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T1937	Deep River	134,627
T1938	Derby	400,912
T1939	Durham	215,949
T1940	East Granby	152,904
T1941	East Haddam	268,344
T1942	East Hampton	378,798
T1943	East Hartford	2,036,894
T1944	East Haven	854,319
T1945	East Lyme	350,852
T1946	East Windsor	334,616
T1947	Eastford	33,194
T1948	Easton	223,430
T1949	Ellington	463,112
T1950	Enfield	1,312,766
T1951	Essex	107,345
T1952	Fairfield	1,144,842
T1953	Farmington	482,637
T1954	Franklin	37,871
T1955	Glastonbury	1,086,151
T1956	Goshen	43,596
T1957	Granby	352,440
T1958	Greenwich	527,695
T1959	Griswold	350,840
T1960	Groton	623,548
T1961	Guilford	657,644
T1962	Haddam	245,344
T1963	Hamden	2,155,661
T1964	Hampton	54,801
T1965	Hartford	2,498,643
T1966	Hartland	40,254
T1967	Harwinton	164,081
T1968	Hebron	300,369
T1969	Kent	38,590
T1970	Killingly	505,562

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T1971	Killingworth	122,744
T1972	Lebanon	214,717
T1973	Ledyard	442,811
T1974	Lisbon	65,371
T1975	Litchfield	244,464
T1976	Lyme	31,470
T1977	Madison	536,777
T1978	Manchester	1,971,540
T1979	Mansfield	756,128
T1980	Marlborough	188,665
T1981	Meriden	1,893,412
T1982	Middlebury	222,109
T1983	Middlefield	131,529
T1984	Middletown	1,388,602
T1985	Milford	2,707,412
T1986	Monroe	581,867
T1987	Montville	578,318
T1988	Morris	40,463
T1989	Naugatuck	1,251,980
T1990	New Britain	3,131,893
T1991	New Canaan	241,985
T1992	New Fairfield	414,970
T1993	New Hartford	202,014
T1994	New Haven	114,863
T1995	New London	917,228
T1996	New Milford	814,597
T1997	Newington	937,100
T1998	Newtown	824,747
T1999	Norfolk	28,993
T2000	North Branford	421,072
T2001	North Canaan	95,081
T2002	North Haven	702,295
T2003	North Stonington	155,222
T2004	Norwalk	4,896,511

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T2005	Norwich	1,362,971
T2006	Old Lyme	115,080
T2007	Old Saybrook	146,146
T2008	Orange	409,337
T2009	Oxford	246,859
T2010	Plainfield	446,742
T2011	Plainville	522,783
T2012	Plymouth	367,902
T2013	Pomfret	78,101
T2014	Portland	277,409
T2015	Preston	84,835
T2016	Prospect	283,717
T2017	Putnam	109,975
T2018	Redding	273,185
T2019	Ridgefield	738,233
T2020	Rocky Hill	584,244
T2021	Roxbury	23,029
T2022	Salem	123,244
T2023	Salisbury	29,897
T2024	Scotland	52,109
T2025	Seymour	494,298
T2026	Sharon	28,022
T2027	Shelton	1,016,326
T2028	Sherman	56,139
T2029	Simsbury	775,368
T2030	Somers	203,969
T2031	South Windsor	804,258
T2032	Southbury	582,601
T2033	Southington	1,280,877
T2034	Sprague	128,769
T2035	Stafford	349,930
T2036	Stamford	2,914,955
T2037	Sterling	110,893
T2038	Stonington	292,053

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T2039	Stratford	1,627,064
T2040	Suffield	463,170
T2041	Thomaston	228,716
T2042	Thompson	164,939
T2043	Tolland	437,559
T2044	Torrington	1,133,394
T2045	Trumbull	1,072,878
T2046	Union	24,878
T2047	Vernon	922,743
T2048	Voluntown	48,818
T2049	Wallingford	1,324,296
T2050	Warren	15,842
T2051	Washington	36,701
T2052	Waterbury	5,595,448
T2053	Waterford	372,956
T2054	Watertown	652,100
T2055	West Hartford	2,075,223
T2056	West Haven	1,614,877
T2057	Westbrook	116,023
T2058	Weston	304,282
T2059	Westport	377,722
T2060	Wethersfield	853,493
T2061	Willington	174,995
T2062	Wilton	547,338
T2063	Winchester	323,087
T2064	Windham	739,671
T2065	Windsor	854,935
T2066	Windsor Locks	368,853
T2067	Wolcott	490,659
T2068	Woodbridge	274,418
T2069	Woodbury	288,147
T2070	Woodstock	140,648

8168 (e) For the fiscal year ending June 30, 2017, and each fiscal year  
8169 thereafter, each regional council of governments shall receive a

8170 regional services grant. No such council shall receive a grant for the  
 8171 fiscal year ending June 30, 2018, or any fiscal year thereafter, unless the  
 8172 secretary approves a spending plan for such grant moneys submitted  
 8173 by such council to the secretary on or before July 1, 2017, and annually  
 8174 thereafter. The regional councils of governments shall use such grants  
 8175 for planning purposes and to achieve efficiencies in the delivery of  
 8176 municipal services by regionalizing such services, including, but not  
 8177 limited to, region-wide consolidation of such services. Such efficiencies  
 8178 shall not diminish the quality of such services. A unanimous vote of  
 8179 the representatives of such council shall be required for approval of  
 8180 any expenditure from such grant. On or before October 1, 2017, and  
 8181 biennially thereafter, each such council shall submit a report, in  
 8182 accordance with section 11-4a, to the joint standing committees of the  
 8183 General Assembly having cognizance of matters relating to planning  
 8184 and development and finance, revenue and bonding. Such report shall  
 8185 summarize expenditure of such grants and provide recommendations  
 8186 concerning the expansion, reduction or modification of such grants.

8187 (f) For the fiscal year ending June 30, 2018, and each fiscal year  
 8188 thereafter, each municipality shall receive a municipal revenue sharing  
 8189 grant as follows:

8190 (1) (A) A municipality having a mill rate at or above twenty-five  
 8191 shall receive the per capita distribution or pro rata distribution,  
 8192 whichever is higher for such municipality. (B) Such grants shall be  
 8193 increased by a percentage calculated as follows:

T2071 Sum of per capita distribution amount  
 T2072 for all municipalities having a mill rate  
 T2073 below twenty-five - pro rata distribution  
 T2074 amount for all municipalities  
 T2075 having a mill rate below twenty-five  
 T2076 Sum of all grants to municipalities  
 T2077 calculated pursuant to subparagraph (A)  
 T2078 of subdivision (1) of this subsection.

8194 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of  
8195 this subdivision, Hartford shall receive not more than 5.2 per cent of  
8196 the municipal revenue sharing grants distributed pursuant to this  
8197 subsection; Bridgeport shall receive not more than 4.5 per cent of the  
8198 municipal revenue sharing grants distributed pursuant to this  
8199 subsection; New Haven shall receive not more than 2.0 per cent of the  
8200 municipal revenue sharing grants distributed pursuant to this  
8201 subsection and Stamford shall receive not more than 2.8 per cent of the  
8202 equalization grants distributed pursuant to this subsection. Any excess  
8203 funds remaining after such reductions in payments to Hartford,  
8204 Bridgeport, New Haven and Stamford shall be distributed to all other  
8205 municipalities having a mill rate at or above twenty-five on a pro rata  
8206 basis according to the payment they receive pursuant to this  
8207 subdivision; and

8208 (2) A municipality having a mill rate below twenty-five shall receive  
8209 the per capita distribution or pro rata distribution, whichever is less for  
8210 such municipality.

8211 (g) A municipality may disburse any municipal revenue sharing  
8212 grant funds to a district within such municipality.

8213 (h) For the fiscal year ending June 30, 2018, and each fiscal year  
8214 thereafter, the amount of the grant payable to a municipality in any  
8215 year in accordance with subsection (f) of this section shall be reduced if  
8216 such municipality increases its general budget expenditures for any  
8217 fiscal year above a cap equal to the amount of general budget  
8218 expenditures authorized for the previous fiscal year by 2.5 per cent or  
8219 more or the rate of inflation, whichever is greater. Such reduction shall  
8220 be in an amount equal to fifty cents for every dollar expended over this  
8221 cap provided for municipalities with a mill rate imposed on motor  
8222 vehicles of more than 32 mills for the assessment year commencing  
8223 October 1, 2013, no grant shall be reduced by more than the portion of  
8224 the grant that exceeds the difference between the amount of property  
8225 taxes levied by a municipality on motor vehicles for the assessment  
8226 year commencing October 1, 2013, and the amount such levy would

8227 have been if the mill rate on motor vehicles for said assessment year  
8228 was 32 mills. Municipal spending shall not include expenditures for  
8229 debt service, special education, implementation of court orders or  
8230 arbitration awards, expenditures associated with a major disaster or  
8231 emergency declaration by the President of the United States or a  
8232 disaster emergency declaration issued by the Governor pursuant to  
8233 chapter 517 or any disbursement made to a district pursuant to  
8234 subsection (g) of this section (1) in the fiscal year ending June 30, 2017,  
8235 in an amount up to the difference between the amount of property  
8236 taxes levied by the district on motor vehicles for the assessment year  
8237 commencing October 1, 2013, and the amount such levy would have  
8238 been if the mill rate on motor vehicles for said assessment year was 32  
8239 mills; or (2) in the fiscal year ending June 30, 2018, and each fiscal year  
8240 thereafter, in an amount up to the difference between the amount of  
8241 property taxes levied by the district on motor vehicles for the  
8242 assessment year commencing October 1, 2013, and the amount such  
8243 levy would have been if the mill rate on motor vehicles for said  
8244 assessment year was 29.36 mills. Each municipality shall annually  
8245 certify to the Secretary of the Office of Policy and Management, on a  
8246 form prescribed by said secretary, whether such municipality has  
8247 exceeded the cap set forth in this section and if so the amount by which  
8248 the cap was exceeded.

8249 (i) The amount of the grant payable to a municipality in any year in  
8250 accordance with subsection (d) or (f) of this section shall be reduced  
8251 proportionately in the event that the total of such grants in such year  
8252 exceeds the amount available for such grants in the municipal revenue  
8253 sharing account established pursuant to subsection (b) of this section.

8254 Sec. 208. Section 12-122a of the general statutes is repealed and the  
8255 following is substituted in lieu thereof (*Effective October 1, 2015, and*  
8256 *applicable to assessment years commencing on or after October 1, 2015*):

8257 Any municipality which has more than one taxing district may by a  
8258 majority vote of its legislative body set a uniform city-wide mill rate  
8259 for taxation of motor vehicles, except that if the charter of such

8260 municipality provides that any mill rate for property tax purposes  
8261 shall be set by the board of finance of such municipality, such uniform  
8262 city-wide mill rate may be set by a majority vote of such board of  
8263 finance. No uniform city-wide mill rate may exceed the amount set  
8264 forth in section 206 of this act.

8265 Sec. 209. Section 12-130 of the general statutes is repealed and the  
8266 following is substituted in lieu thereof (*Effective October 1, 2017, and*  
8267 *applicable to assessment years commencing on or after October 1, 2017*):

8268 (a) When any community, authorized to raise money by taxation,  
8269 lays a tax, it shall appoint a collector thereof; and the selectmen of  
8270 towns, and the committees of other communities, except as otherwise  
8271 specially provided by law, shall make out and sign rate bills containing  
8272 the proportion which each individual is to pay according to the  
8273 assessment list; and any judge of the Superior Court or any justice of  
8274 the peace, on their application or that of their successors in office, shall  
8275 issue a warrant for the collection of any sums due on such rate bills.  
8276 Each collector shall mail or hand to each individual from whom taxes  
8277 are due a bill for the amount of taxes for which such individual is  
8278 liable. In addition, the collector shall include with such bill, using one  
8279 of the following methods (1) attachment, (2) enclosure, or (3) printed  
8280 matter upon the face of the bill, a statement of: [state]

8281 (A) State aid to municipalities which shall be in the following form:

8282 [The] "The (fiscal year) budget for the (city or town) estimates that  
8283 .... Dollars will be received from the state of Connecticut for various  
8284 state financed programs. Without this assistance your (fiscal year)  
8285 property tax would be (herein insert the amount computed in  
8286 accordance with subsection (b) of this section) [mills.] mills", and

8287 (B) State aid reduction to municipalities that overspend, which shall  
8288 be in the following form:

8289 "The state will reduce grants to your town if local spending  
8290 increases by more than 2.5 per cent from the previous fiscal year."

8291 Failure to send out or receive any such bill or statement shall not  
8292 invalidate the tax. For purposes of this subsection, "mail" includes to  
8293 send by electronic mail, provided an individual from whom taxes are  
8294 due consents in writing to receive a bill and statement electronically.  
8295 Prior to sending any such bill or statement by electronic mail, a  
8296 community shall provide the public with the appropriate electronic  
8297 mail address of the community on the community's Internet web site  
8298 and shall establish procedures to ensure that any individual who  
8299 consents to receive a bill or statement electronically [(1)] (i) receives  
8300 such bill or statement, and [(2)] (ii) is provided the proper return  
8301 electronic mail address of the community sending the bill or statement.

8302 (b) The mill rate to be inserted in the statement of state aid to  
8303 municipalities required by subsection (a) of this section shall be  
8304 computed on the total estimated revenues required to fund the  
8305 estimated expenditures of the municipality exclusive of assistance  
8306 received or anticipated from the state.

8307 Sec. 210. (*Effective from passage*) The Office of Policy and  
8308 Management shall report, in accordance with the provisions of section  
8309 11-4a of the general statutes, to the joint standing committee of the  
8310 General Assembly having cognizance of matters relating to planning  
8311 and development and finance, revenue and bonding, on or before  
8312 January 1, 2016, with regard to the payment in lieu of taxes provisions  
8313 of sections 183 to 205, inclusive, of this act and the municipal revenue  
8314 sharing grant provisions set forth in section 207 of this act as follows:  
8315 Recommendations for: (1) Further legislative action concerning such  
8316 provisions; (2) any statutory changes that would facilitate the  
8317 implementation of such provisions; (3) adjustments to the grant  
8318 amounts or grant formulas set forth in such provisions; and (4)  
8319 improvement and enhancement of such provisions.

8320 Sec. 211. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
8321 *years commencing on or after October 1, 2015*) The following terms, when  
8322 used in this section and sections 212 to 215, inclusive, of this act have  
8323 the following meanings, unless the context otherwise requires:

8324 (1) "Administrative auditor" means the person selected pursuant to  
8325 section 214 of this act;

8326 (2) "Average fiscal capacity" means the assessed value of all taxable  
8327 real property and property eligible for grants pursuant to section 183  
8328 of this act and sections 12-19a and 12-20a of the general statutes, as  
8329 amended by this act, in all municipalities within the planning region  
8330 combined divided by the total population of all municipalities of the  
8331 region combined;

8332 (3) "Base year" means the assessment year commencing October 1,  
8333 2013;

8334 (4) "Commercial and industrial property" means (A) real property  
8335 used for the sale of goods or services, including, but not limited to,  
8336 nonresidential living accommodations, dining establishments, motor  
8337 vehicle services, warehouses and distribution facilities, retail services,  
8338 banks, office buildings, multipurpose buildings wherein one or more  
8339 occupations are conducted, commercial condominiums for retail or  
8340 wholesale use, recreation facilities, entertainment facilities, airports,  
8341 hotels and motels, and (B) real property used for production and  
8342 fabrication of durable and nondurable man-made goods from raw  
8343 materials or compounded parts. Commercial and industrial property  
8344 includes the lot or land on which a building is situated and accessory  
8345 improvements located thereon, including, but not limited to, pavement  
8346 and storage buildings. Commercial and industrial property does not  
8347 include real property located in an enterprise zone;

8348 (5) "Increase from base year" means the total assessed value of all  
8349 commercial and industrial property within a municipality for the  
8350 current year less the total assessed value of all commercial and  
8351 industrial property within a municipality for the base year;

8352 (6) "Municipality" means any town, city, borough, consolidated  
8353 town and city or consolidated town and borough;

8354 (7) "Municipal base value" means the total assessed value of

8355 commercial and industrial property within a municipality for the base  
 8356 year;

8357 (8) "Municipal commercial industrial mill rate" means:

$$\begin{array}{rcl}
 \text{T2079} & \text{Revenue sharing percentage} & \\
 \text{T2080} & \text{X increase from base year X regional mill rate} & + \\
 \text{T2081} & & \\
 \text{T2082} & \text{1 - revenue sharing percentage X} & \\
 \text{T2083} & \text{increase from base year X municipal mill rate} & + \\
 \text{T2084} & \text{effective July first of the current year} & \\
 \text{T2085} & & \text{Municipal} \\
 \text{T2086} & \text{Municipal base value X municipal mill rate} & \text{commercial} \\
 \text{T2087} & \text{effective July first of the current year} & = \text{industrial} \\
 \text{T2088} & \text{-----} & \text{mill rate;} \\
 & \text{Total value} & 
 \end{array}$$

8358 (9) "Municipal contribution to the area-wide tax base" means:

$$\begin{array}{rcl}
 \text{T2089} & \text{Increase from base year} & \text{Regional} & \text{Municipal} \\
 \text{T2090} & \text{X revenue sharing percentage} & \text{mill rate} & \text{contribution} \\
 \text{T2091} & \text{-----} & \text{x} & \text{to the} \\
 & \text{1000} & & \text{area-wide} \\
 \text{T2092} & & & \text{tax base;} \\
 \text{T2093} & & & 
 \end{array}$$

8359 (10) "Municipal fiscal capacity" means the assessed value of all  
 8360 taxable real property and all property eligible for grants pursuant to  
 8361 section 183 of this act, and sections 12-19a and 12-20a of the general  
 8362 statutes, as amended by this act, within a municipality divided by the  
 8363 population of such municipality;

8364 (11) "Municipal distribution index" means:

$$\begin{array}{rcl}
 \text{T2094} & & \text{Average fiscal capacity} & \text{Municipal} \\
 \text{T2095} & \text{Municipal population X} & \text{-----} & \text{distribution} \\
 \text{T2096} & & \text{Municipal fiscal} & \text{index;} \\
 & & \text{capacity} & 
 \end{array}$$

8365 (12) "Planning region" means a planning region of the state as  
8366 defined or redefined by the Secretary of the Office of Policy and  
8367 Management, or his or her designee, under the provisions of section  
8368 16a-4a of the general statutes;

8369 (13) "Population" means the number of persons residing in a  
8370 municipality according to the most recent federal decennial census,  
8371 except that, in intervening years between such censuses, "population"  
8372 means the number of persons according to the most recent estimate  
8373 made, pursuant to section 19a-2a of the general statutes, by the  
8374 Department of Public Health, with patients and inmates of state  
8375 hospitals, institutions of correction, and other state institutions  
8376 excluded;

8377 (14) "Regional council of governments" means any such council  
8378 organized under the provisions of sections 4-124i to 4-124p, inclusive,  
8379 of the general statutes;

8380 (15) "Regional mill rate" means the average mill rate of all  
8381 municipalities within its respective planning region as of January first  
8382 as calculated by the administrative auditor for such planning region  
8383 and verified by the Secretary of the Office of Policy and Management;

8384 (16) "Revenue sharing percentage" means 0.2 or less, as determined  
8385 by the regional council of governments for the planning region within  
8386 which the municipality is located; and

8387 (17) "Total value" means the total assessed value of commercial and  
8388 industrial property within a municipality for the current assessment  
8389 year.

8390 Sec. 212. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
8391 *years commencing on or after October 1, 2015*) There is established an  
8392 optional regional property tax base revenue sharing system. To  
8393 establish such revenue sharing system within a planning region the  
8394 members of its regional council of governments must unanimously  
8395 vote to participate therein. On and after January 1, 2017, the tax

8396 collector of each municipality within a planning region participating in  
8397 such revenue sharing system shall remit its municipal contribution to  
8398 the area-wide tax base, not later than February first, annually, to the  
8399 administrative auditor for the planning region in which such  
8400 municipality is located. The administrative auditor shall distribute  
8401 such revenue to each municipality within the planning region  
8402 pursuant to section 215 of this act.

8403 Sec. 213. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
8404 *years commencing on or after October 1, 2015*) Notwithstanding any  
8405 provision of any general statute, public act or special act,  
8406 municipalities located within a planning region participating in the  
8407 regional property tax base revenue sharing system shall use such  
8408 municipality's municipal commercial industrial mill rate to determine  
8409 the amount of taxes imposed on commercial and industrial property  
8410 within such municipality, unless there is no increase from the base  
8411 year, in which case the municipal mill rate shall be used.

8412 Sec. 214. (NEW) (*Effective October 1, 2015*) (a) On or before August 1,  
8413 2016, and each even-numbered year thereafter, the regional council of  
8414 governments for each planning region participating in the regional  
8415 property tax base revenue sharing system shall meet and elect from  
8416 among their number one member to serve as administrative auditor  
8417 for a period of two years and until a successor is elected. If a majority  
8418 is unable to agree upon a person to serve as administrative auditor, the  
8419 Secretary of the Office of Policy and Management shall appoint one  
8420 member from among the council's members. If the administrative  
8421 auditor ceases to serve as a member within the planning region during  
8422 the term for which elected or appointed, a successor shall be chosen in  
8423 the same manner as provided in this subsection for the original  
8424 selection, to serve for the unexpired term.

8425 (b) The administrative auditor shall utilize the staff and facilities of  
8426 the planning region. The planning region shall be reimbursed for the  
8427 marginal expenses incurred by its staff by contribution from each other  
8428 municipality in the planning region in an amount which bears the

8429 same proportion of the total expenses as the population of such  
8430 municipality bears to the total population of the planning region. The  
8431 administrative auditor shall annually, on or before February first,  
8432 certify the amount of total expenses for the preceding calendar year,  
8433 and the share of each municipality, to the treasurer or other fiscal  
8434 officer of each municipality within the planning region. Payment shall  
8435 be made by the treasurer or other fiscal officer of each municipality to  
8436 the treasurer or other fiscal officer of the planning region on or before  
8437 the succeeding March first.

8438 Sec. 215. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
8439 *years commencing on or after October 1, 2015*) The administrative auditor  
8440 of each planning region participating in the regional property tax base  
8441 revenue sharing system shall distribute the moneys remitted to such  
8442 auditor pursuant to section 212 of this act to each municipality on or  
8443 before March first, annually, in an amount which bears the same  
8444 proportion as such municipality's municipal distribution index bears  
8445 to the total of all municipal distribution indices within such planning  
8446 region. The revenue distributed to a municipality under this section  
8447 shall be used by a municipality in the same manner and for the same  
8448 purposes as the proceeds from taxes on real property levied by the  
8449 municipality.

8450 Sec. 216. Section 12-541 of the general statutes is repealed and the  
8451 following is substituted in lieu thereof (*Effective July 1, 2015*):

8452 (a) There is hereby imposed a tax of ten per cent of the admission  
8453 charge to any place of amusement, entertainment or recreation, except  
8454 that no tax shall be imposed with respect to any admission charge (1)  
8455 when the admission charge is less than one dollar or, in the case of any  
8456 motion picture show, when the admission charge is not more than five  
8457 dollars, (2) when a daily admission charge is imposed which entitles  
8458 the patron to participate in an athletic or sporting activity, (3) to any  
8459 event, other than events held at the stadium facility, as defined in  
8460 section 32-651, if all of the proceeds from the event inure exclusively to  
8461 an entity which is exempt from federal income tax under the Internal

8462 Revenue Code, provided such entity actively engages in and assumes  
8463 the financial risk associated with the presentation of such event, (4) to  
8464 any event, other than events held at the stadium facility, as defined in  
8465 section 32-651, which, in the opinion of the commissioner, is conducted  
8466 primarily to raise funds for an entity which is exempt from federal  
8467 income tax under the Internal Revenue Code, provided the  
8468 commissioner is satisfied that the net profit which inures to such entity  
8469 from such event will exceed the amount of the admissions tax which,  
8470 but for this subdivision, would be imposed upon the person making  
8471 such charge to such event, (5) other than for events held at the stadium  
8472 facility, as defined in section 32-651, paid by centers of service for  
8473 elderly persons, as described in subdivision (d) of section 17a-310, (6)  
8474 to any production featuring live performances by actors or musicians  
8475 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
8476 any nonprofit theater or playhouse in the state, provided such theater  
8477 or playhouse possesses evidence confirming exemption from federal  
8478 tax under Section 501 of the Internal Revenue Code, (7) to any carnival  
8479 or amusement ride, (8) to any interscholastic athletic event held at the  
8480 stadium facility, as defined in section 32-651, (9) if the admission  
8481 charge would have been subject to tax under the provisions of section  
8482 12-542 of the general statutes, revision of 1958, revised to January 1,  
8483 1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the  
8484 Webster Bank Arena in Bridgeport, or (11) from July 1, 2015, to June 30,  
8485 2017, to any athletic event presented by a member team of the Atlantic  
8486 League of Professional Baseball at the Ballpark at Harbor Yard in  
8487 Bridgeport. On and after July 1, 2000, the tax imposed under this  
8488 section on any motion picture show shall be eight per cent of the  
8489 admission charge and, on and after July 1, 2001, the tax imposed on  
8490 any such motion picture show shall be six per cent of such charge.

8491 (b) The tax shall be imposed upon the person making such charge  
8492 and reimbursement for the tax shall be collected by such person from  
8493 the purchase. Such reimbursement, termed "tax", shall be paid by the  
8494 purchaser to the person making the admission charge. Such tax, when  
8495 added to the admission charge, shall be a debt from the purchaser to

8496 the person making the admission charge and shall be recoverable at  
8497 law. The amount of tax reimbursement, when so collected, shall be  
8498 deemed to be a special fund in trust for the state of Connecticut.

8499 Sec. 217. (NEW) (*Effective from passage*) (a) As used in this section, (1)  
8500 "swimming pool" means any structure intended for swimming that is  
8501 installed above ground and is greater than twenty-four inches in  
8502 depth, and (2) "swimming pool installer" means a person, who for  
8503 financial compensation, installs a swimming pool.

8504 (b) On and after the adoption of regulations required pursuant to  
8505 subsection (c) of this section, no person shall install a swimming pool  
8506 unless such person holds a swimming pool installer's license issued by  
8507 the Commissioner of Consumer Protection.

8508 (c) Not later than April 1, 2016, the Commissioner of Consumer  
8509 Protection shall adopt regulations, in accordance with the provisions of  
8510 chapter 54 of the general statutes, to implement the provisions of this  
8511 section, including establishing the amount and type of experience,  
8512 training, continuing education and examination requirements for a  
8513 person to obtain and renew a swimming pool installer's license.

8514 (d) Any person who installs a swimming pool on residential  
8515 property owned by such person shall be exempt from the provisions of  
8516 this section.

8517 (e) The holder of a swimming pool installer's license issued  
8518 pursuant to this section shall comply with the provisions of chapter  
8519 400 of the general statutes regarding registration as a home  
8520 improvement contractor.

8521 (f) A person licensed as a swimming pool installer pursuant to this  
8522 section shall not perform electrical work, plumbing and piping work  
8523 or heating, piping and cooling work, as defined in section 20-330 of the  
8524 general statutes, unless such person is licensed to perform such work  
8525 pursuant to chapter 393 of the general statutes.

8526 (g) On and after the adoption of regulations required pursuant to  
8527 subsection (c) of this section, any person applying to the Department  
8528 of Consumer Protection for a swimming pool installer's license shall be  
8529 issued such license without examination upon demonstration by the  
8530 applicant of experience and training equivalent to the experience and  
8531 training required to qualify for examination for such license, if such  
8532 applicant makes such application to the department not later than  
8533 January 1, 2017.

8534 (h) The initial fee for a swimming pool installer's license shall be one  
8535 hundred fifty dollars and the renewal fee for such license shall be one  
8536 hundred dollars. Licenses shall be valid for a period of one year from  
8537 the date of issuance.

8538 Sec. 218. (*Effective July 1, 2015*) Notwithstanding the provisions of  
8539 section 4-66aa of the general statutes, the sum of \$90,000 in each of the  
8540 fiscal years ending June 30, 2016, and June 30, 2017, shall be transferred  
8541 from the community investment act to the Military Department, for  
8542 Personal Services, for the purpose of providing funding in the amount  
8543 of \$45,000 for the First Company Governor's Horse Guard unit at the  
8544 Avon facility and \$45,000 for the Second Company Governor's Horse  
8545 Guard unit at the Newtown facility during each of said fiscal years.

8546 Sec. 219. (*Effective from passage*) On or before February 1, 2016, the  
8547 Commissioner of Revenue Services shall review the impact of  
8548 alternative methods of apportionment and sourcing of income for the  
8549 purposes of the corporation business tax on businesses within the state  
8550 of Connecticut and provide recommendations, if any, in the form of a  
8551 report filed in accordance with section 11-4a of the general statutes to  
8552 the joint standing committee of the General Assembly having  
8553 cognizance of matters relating to finance, revenue and bonding.

8554 Sec. 220. (*Effective from passage*) Not later than June 30, 2015, the  
8555 Comptroller may designate up to \$12,700,000 of the resources of the  
8556 General Fund for the fiscal year ending June 30, 2015, to be accounted  
8557 for as revenue of the General Fund for the fiscal year ending June 30,

8558 2016.

8559 Sec. 221. Section 21a-408q of the general statutes is repealed.  
 8560 (*Effective July 1, 2015*)

8561 Sec. 222. Subdivisions (90) and (119) of section 12-412 of the general  
 8562 statutes are repealed. (*Effective July 1, 2015*)

8563 Sec. 223. Section 46 of public act 14-47 is repealed. (*Effective from*  
 8564 *passage*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015</i>	New section
Sec. 2	<i>July 1, 2015</i>	New section
Sec. 3	<i>July 1, 2015</i>	New section
Sec. 4	<i>July 1, 201</i>	New section
Sec. 5	<i>July 1, 2015</i>	New section
Sec. 6	<i>July 1, 2015</i>	New section
Sec. 7	<i>July 1, 2015</i>	New section
Sec. 8	<i>July 1, 2015</i>	New section
Sec. 9	<i>July 1, 2015</i>	New section
Sec. 10	<i>July 1, 2015</i>	New section
Sec. 11	<i>July 1, 2015</i>	New section
Sec. 12	<i>July 1, 2015</i>	New section
Sec. 13	<i>July 1, 2015</i>	New section
Sec. 14	<i>July 1, 2015</i>	New section
Sec. 15	<i>July 1, 2015</i>	New section
Sec. 16	<i>July 1, 2015</i>	New section
Sec. 17	<i>July 1, 2015</i>	New section
Sec. 18	<i>July 1, 2015</i>	New section
Sec. 19	<i>July 1, 2015</i>	New section
Sec. 20	<i>July 1, 2015</i>	New section
Sec. 21	<i>July 1, 2015</i>	New section
Sec. 22	<i>July 1, 2015</i>	New section
Sec. 23	<i>July 1, 2015</i>	New section
Sec. 24	<i>July 1, 2015</i>	New section
Sec. 25	<i>July 1, 2015</i>	New section
Sec. 26	<i>July 1, 2015</i>	New section

Sec. 27	<i>July 1, 2015</i>	New section
Sec. 28	<i>July 1, 2015</i>	New section
Sec. 29	<i>July 1, 2015</i>	New section
Sec. 30	<i>July 1, 2015</i>	New section
Sec. 31	<i>July 1, 2015</i>	New section
Sec. 32	<i>July 1, 2015</i>	New section
Sec. 33	<i>July 1, 2015</i>	10-262h
Sec. 34	<i>July 1, 2015</i>	New section
Sec. 35	<i>from passage</i>	New section
Sec. 36	<i>July 1, 2015</i>	New section
Sec. 37	<i>July 1, 2015</i>	New section
Sec. 38	<i>July 1, 2015</i>	New section
Sec. 39	<i>July 1, 2015</i>	New section
Sec. 40	<i>July 1, 2015</i>	New section
Sec. 41	<i>July 1, 2015</i>	New section
Sec. 42	<i>July 1, 2015</i>	New section
Sec. 43	<i>July 1, 2015</i>	New section
Sec. 44	<i>July 1, 2015</i>	New section
Sec. 45	<i>July 1, 2015</i>	New section
Sec. 46	<i>July 1, 2015</i>	New section
Sec. 47	<i>July 1, 2015</i>	New section
Sec. 48	<i>July 1, 2015</i>	New section
Sec. 49	<i>July 1, 2015</i>	New section
Sec. 50	<i>July 1, 2015</i>	New section
Sec. 51	<i>July 1, 2015</i>	New section
Sec. 52	<i>from passage</i>	New section
Sec. 53	<i>from passage</i>	New section
Sec. 54	<i>from passage</i>	New section
Sec. 55	<i>from passage</i>	New section
Sec. 56	<i>July 1, 2015</i>	New section
Sec. 57	<i>July 1, 2015</i>	New section
Sec. 58	<i>July 1, 2015</i>	New section
Sec. 59	<i>July 1, 2015</i>	New section
Sec. 60	<i>July 1, 2015</i>	New section
Sec. 61	<i>July 1, 2015</i>	New section
Sec. 62	<i>July 1, 2015</i>	New section
Sec. 63	<i>July 1, 2015</i>	New section
Sec. 64	<i>July 1, 2015</i>	New section

Sec. 65	<i>July 1, 2015, and applicable to taxable years commencing on or after January 1, 2015</i>	12-701(a)(20)(B)
Sec. 66	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-700(a)
Sec. 67	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-702(a)
Sec. 68	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-703(a)(2)(H) and (I)
Sec. 69	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-704e(e)
Sec. 70	<i>July 1, 2015, and applicable to income years commencing on or after January 1, 2015</i>	12-704c(a) to (c)
Sec. 71	<i>July 1, 2015</i>	12-407e
Sec. 72	<i>July 1, 2015, and applicable to sales occurring on or after said date</i>	12-408(1)(H)
Sec. 73	<i>July 1, 2015, and applicable to sales occurring on or after said date</i>	12-411(1)(H)
Sec. 74	<i>from passage and applicable to sales occurring on or after October 1, 2015, and to sales of services that are billed to customers for a period that includes said October 1, 2015, date</i>	12-408(1)

Sec. 75	<i>July 1, 2015, and applicable to sales occurring on or after said date, and to sales of services that are billed to customers for a period that includes said July 1, 2015, date</i>	12-407(a)(37)
Sec. 76	<i>October 1, 2015, and applicable to sales occurring on or after said date, and to sales of services that are billed to customers for a period that includes said date</i>	12-411(1)(E)
Sec. 77	<i>July 1, 2015</i>	12-412(5)
Sec. 78	<i>July 1, 2015</i>	30-22
Sec. 79	<i>July 1, 2015</i>	30-22a
Sec. 80	<i>July 1, 2015</i>	30-26
Sec. 81	<i>July 1, 2015</i>	30-48a
Sec. 82	<i>July 1, 2015</i>	30-91
Sec. 83	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-214(b)
Sec. 84	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-219(b)
Sec. 85	<i>from passage and applicable to calendar years commencing on or after January 1, 2015</i>	12-211a(a)
Sec. 86	<i>from passage</i>	12-217jj(a)(3)
Sec. 87	<i>from passage</i>	12-217(a)(4)
Sec. 88	<i>from passage</i>	12-217zz
Sec. 89	<i>July 1, 2015</i>	12-263b
Sec. 90	<i>July 1, 2015</i>	4-28e(c)
Sec. 91	<i>July 1, 2015</i>	13b-61a
Sec. 92	<i>July 1, 2015</i>	13b-61c
Sec. 93	<i>January 1, 2016</i>	4-66aa

Sec. 94	<i>from passage</i>	New section
Sec. 95	<i>from passage</i>	New section
Sec. 96	<i>July 1, 2015</i>	New section
Sec. 97	<i>July 1, 2016</i>	New section
Sec. 98	<i>July 1, 2015</i>	New section
Sec. 99	<i>July 1, 2015</i>	21a-408d(a)
Sec. 100	<i>July 1, 2015</i>	21a-408h(c)
Sec. 101	<i>July 1, 2015</i>	21a-408i(c)
Sec. 102	<i>July 1, 2015</i>	21a-408m(b)
Sec. 103	<i>July 1, 2015</i>	12-801
Sec. 104	<i>July 1, 2015</i>	12-806(b)(4)
Sec. 105	<i>July 1, 2015</i>	New section
Sec. 106	<i>July 1, 2015</i>	New section
Sec. 107	<i>July 1, 2015</i>	12-692
Sec. 108	<i>January 1, 2016</i>	53-344b(a)
Sec. 109	<i>January 1, 2016</i>	New section
Sec. 110	<i>January 1, 2016</i>	New section
Sec. 111	<i>from passage</i>	New section
Sec. 112	<i>July 1, 2015</i>	19a-88
Sec. 113	<i>July 1, 2015</i>	19a-515(a)
Sec. 114	<i>July 1, 2015</i>	20-65k
Sec. 115	<i>July 1, 2015</i>	20-74bb(c)
Sec. 116	<i>July 1, 2015</i>	20-74f
Sec. 117	<i>July 1, 2015</i>	20-74s(g) to (n)
Sec. 118	<i>July 1, 2015</i>	20-149
Sec. 119	<i>July 1, 2015</i>	20-162o(f)
Sec. 120	<i>July 1, 2015</i>	20-162bb(g)
Sec. 121	<i>July 1, 2015</i>	20-191a
Sec. 122	<i>July 1, 2015</i>	20-195c
Sec. 123	<i>July 1, 2015</i>	20-195o
Sec. 124	<i>July 1, 2015</i>	20-195cc
Sec. 125	<i>July 1, 2015</i>	20-201
Sec. 126	<i>July 1, 2015</i>	20-206b(b)
Sec. 127	<i>July 1, 2015</i>	20-206n
Sec. 128	<i>July 1, 2015</i>	20-206r
Sec. 129	<i>July 1, 2015</i>	20-206bb(e)
Sec. 130	<i>July 1, 2015</i>	20-206ll(b)
Sec. 131	<i>July 1, 2015</i>	20-222a
Sec. 132	<i>July 1, 2015</i>	20-275
Sec. 133	<i>July 1, 2015</i>	20-395d(a)

Sec. 134	July 1, 2015	20-398(a)
Sec. 135	July 1, 2015	20-412
Sec. 136	July 1, 2015	New section
Sec. 137	July 1, 2015	New section
Sec. 138	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-213(a)
Sec. 139	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 140	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 141	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 142	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-214
Sec. 143	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217
Sec. 144	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217n(b)
Sec. 145	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217t(e)
Sec. 146	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217u(l)

Sec. 147	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217gg(c)
Sec. 148	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217gg(h)
Sec. 149	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218
Sec. 150	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218b
Sec. 151	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218c(c)
Sec. 152	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218d(d)
Sec. 153	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-219
Sec. 154	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-219a
Sec. 155	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-221a
Sec. 156	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-222

Sec. 157	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223a
Sec. 158	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223b
Sec. 159	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223c
Sec. 160	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223e
Sec. 161	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223f
Sec. 162	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-242d
Sec. 163	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	38a-88a(f)
Sec. 164	<i>July 1, 2019</i>	4-30a
Sec. 165	<i>July 1, 2019</i>	4-85
Sec. 166	<i>July 1, 2019</i>	3-115
Sec. 167	<i>July 1, 2019</i>	2-35
Sec. 168	<i>July 1, 2019</i>	2-36c
Sec. 169	<i>July 1, 2019</i>	2-24a
Sec. 170	<i>July 1, 2015</i>	29-5(a)
Sec. 171	<i>July 1, 2015</i>	38a-88a
Sec. 172	<i>October 1, 2015</i>	New section
Sec. 173	<i>from passage</i>	New section
Sec. 174	<i>from passage and applicable to estates of decedents dying on or after January 1, 2016</i>	12-391(d) and (e)

Sec. 175	<i>from passage and applicable to gifts made during calendar years commencing on or after January 1, 2015</i>	12-642
Sec. 176	<i>October 1, 2015, and applicable to sales occurring on or after said date</i>	12-296
Sec. 177	<i>October 1, 2015, and applicable to sales occurring on or after said date</i>	12-316
Sec. 178	<i>from passage</i>	New section
Sec. 179	<i>July 1, 2016, and applicable to sales occurring on or after said date</i>	12-296
Sec. 180	<i>July 1, 2016, and applicable to sales occurring on or after said date</i>	12-316
Sec. 181	<i>from passage</i>	New section
Sec. 182	<i>from passage</i>	New section
Sec. 183	<i>July 1, 2016</i>	New section
Sec. 184	<i>July 1, 2016</i>	New section
Sec. 185	<i>July 1, 2015</i>	12-19a(a)
Sec. 186	<i>July 1, 2015</i>	12-20a(a)
Sec. 187	<i>July 1, 2016</i>	12-19b
Sec. 188	<i>July 1, 2016</i>	12-19c
Sec. 189	<i>July 1, 2016</i>	12-20b
Sec. 190	<i>July 1, 2016</i>	12-63h(a)
Sec. 191	<i>July 1, 2016</i>	12-64(b)
Sec. 192	<i>July 1, 2015</i>	3-55j(a) to (d)
Sec. 193	<i>July 1, 2016</i>	4b-38(g)
Sec. 194	<i>July 1, 2016</i>	4b-39
Sec. 195	<i>July 1, 2016</i>	4b-46
Sec. 196	<i>July 1, 2016</i>	10a-90
Sec. 197	<i>July 1, 2016</i>	10a-91(b)
Sec. 198	<i>July 1, 2016</i>	15-101dd
Sec. 199	<i>July 1, 2016</i>	22-26jj(c)

Sec. 200	<i>July 1, 2016</i>	22-2600(c)
Sec. 201	<i>July 1, 2016</i>	22a-282
Sec. 202	<i>July 1, 2016</i>	23-30
Sec. 203	<i>July 1, 2016</i>	32-610
Sec. 204	<i>July 1, 2016</i>	32-666(a) and (b)
Sec. 205	<i>July 1, 2016</i>	12-62m(a)
Sec. 206	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 207	<i>October 1, 2015</i>	4-66l
Sec. 208	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-122a
Sec. 209	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	12-130
Sec. 210	<i>from passage</i>	New section
Sec. 211	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 212	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 213	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 214	<i>October 1, 2015</i>	New section
Sec. 215	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 216	<i>July 1, 2015</i>	12-541
Sec. 217	<i>from passage</i>	New section
Sec. 218	<i>July 1, 2015</i>	New section
Sec. 219	<i>from passage</i>	New section

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Sec. 220	<i>from passage</i>	New section
Sec. 221	<i>July 1, 2015</i>	Repealer section
Sec. 222	<i>July 1, 2015</i>	Repealer section
Sec. 223	<i>from passage</i>	Repealer section