



General Assembly

**Substitute Bill No. 5046**

February Session, 2016

\* HB05046FIN 040816 \*

**AN ACT CONCERNING REVENUE.**

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

1 Section 1. Section 31-97 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2016*):

3 (a) Whenever a grievance or dispute arises between an employer  
4 and his employees, the parties may submit the [same] grievance or  
5 dispute directly to said board and notify said board or its clerk in  
6 writing and upon payment by each party of a filing fee of [twenty-five]  
7 two hundred dollars. Whenever a single public member of the board is  
8 chosen to arbitrate a grievance or dispute, as provided in section 31-93,  
9 the parties shall each be refunded the filing fee. Whenever such  
10 notification is given, a panel of said board, as directed by its chairman,  
11 shall proceed with as little delay as possible to the locality of such  
12 grievance or dispute and inquire into the causes thereof. The parties  
13 shall thereupon submit to said panel in writing, succinctly, clearly and  
14 in detail, their grievances and complaints and the causes thereof, and  
15 severally promise and agree to continue in business or at work without  
16 a strike or lockout until the decision of the panel is rendered; but such  
17 agreement shall not be binding unless such decision is rendered within  
18 ten days after the completion of the investigation. The panel shall fully  
19 investigate and inquire into the matters in controversy, take testimony  
20 under oath in relation thereto and may administer oaths and issue

21 subpoenas for the attendance of witnesses and for the production of  
22 books and papers.

23 (b) No panel of said board may consider any claim that one or more  
24 of the issues before the panel are improper subjects for arbitration  
25 unless the party making such claim has notified the opposing party  
26 and the chairman of the panel of such claim, in writing, at least ten  
27 days prior to the date of hearing, except that the panel may consider  
28 such claim if it determines there was reasonable cause for the failure of  
29 such party to comply with said notice requirement.

30 Sec. 2. Subdivision (3) of subsection (a) of section 12-217jj of the 2016  
31 supplement to the general statutes is repealed and the following is  
32 substituted in lieu thereof (*Effective from passage*):

33 (3) (A) "Qualified production" means entertainment content created  
34 in whole or in part within the state, including motion pictures, except  
35 as otherwise provided in this subparagraph; documentaries; long-  
36 form, specials, mini-series, series, sound recordings, videos and music  
37 videos and interstitials television programming; interactive television;  
38 relocated television production; interactive games; videogames;  
39 commercials; any format of digital media, including an interactive web  
40 site, created for distribution or exhibition to the general public; and  
41 any trailer, pilot, video teaser or demo created primarily to stimulate  
42 the sale, marketing, promotion or exploitation of future investment in  
43 either a product or a qualified production via any means and media in  
44 any digital media format, film or videotape, provided such program  
45 meets all the underlying criteria of a qualified production. For the state  
46 fiscal years ending June 30, 2014, June 30, 2015, June 30, 2016, and June  
47 30, 2017, "qualified production" shall not include a motion picture that  
48 has not been designated as a state-certified qualified production prior  
49 to July 1, 2013, and no tax credit voucher for such motion picture may  
50 be issued during said years, except, for the state fiscal years ending  
51 June 30, 2015, June 30, 2016, and June 30, 2017, "qualified production"  
52 shall include (i) a motion picture for which twenty-five per cent or  
53 more of the principal photography shooting days are in this state at a

54 facility that receives not less than twenty-five million dollars in private  
55 investment and opens for business on or after July 1, 2013, and a tax  
56 credit voucher may be issued for such motion picture, or (ii) a  
57 production for which at least half of the entertainment content is  
58 produced in this state, at least half of the personnel reside in this state  
59 and the total cost of production is less than two million dollars, and a  
60 tax credit voucher may be issued for such production.

61 (B) "Qualified production" shall not include any ongoing television  
62 program created primarily as news, weather or financial market  
63 reports; a production featuring current events, other than a relocated  
64 television production, sporting events, an awards show or other gala  
65 event; a production whose sole purpose is fundraising; a long-form  
66 production that primarily markets a product or service; a production  
67 used for corporate training or in-house corporate advertising or other  
68 similar productions; or any production for which records are required  
69 to be maintained under 18 USC 2257 with respect to sexually explicit  
70 content.

71 Sec. 3. Section 30-53 of the general statutes is repealed and the  
72 following is substituted in lieu thereof (*Effective July 1, 2016*):

73 Each permit granted or renewed by the Department of Consumer  
74 Protection shall be of no effect until a duplicate thereof has been filed  
75 by the permittee with the town clerk of the town within which the club  
76 or place of business described in such permit is situated; provided the  
77 place of filing of railroad and boat permits shall be the office of the  
78 town clerk of the town of New Haven, and airline permits, the office of  
79 the town clerk of the town of Hartford. The fee for such filing shall be  
80 [two] twenty dollars.

81 Sec. 4. Subdivision (1) of subsection (a) of section 7-34a of the  
82 general statutes is repealed and the following is substituted in lieu  
83 thereof (*Effective July 1, 2016*):

84 (a) (1) Town clerks shall receive, for recording any document, ten

85 dollars for the first page and five dollars for each subsequent page or  
86 fractional part thereof, a page being not more than eight and one-half  
87 by fourteen inches. Town clerks shall receive, for recording the  
88 information contained in a certificate of registration for the practice of  
89 any of the healing arts, five dollars. Town clerks shall receive, for  
90 recording documents conforming to, or substantially similar to, section  
91 47-36c, which are clearly entitled "statutory form" in the heading of  
92 such documents, as follows: For the first page of a warranty deed, a  
93 quitclaim deed, a mortgage deed, or an assignment of mortgage, ten  
94 dollars; for each additional page of such documents, five dollars; and  
95 for each assignment of mortgage, subsequent to the first two  
96 assignments, two dollars. Town clerks shall receive, for recording any  
97 document with respect to which certain data must be submitted by  
98 each town clerk to the Secretary of the Office of Policy and  
99 Management in accordance with section 10-261b, two dollars in  
100 addition to the regular recording fee. Any person who offers any  
101 written document for recording in the office of any town clerk, which  
102 document fails to have legibly typed, printed or stamped directly  
103 beneath the signatures the names of the persons who executed such  
104 document, the names of any witnesses thereto and the name of the  
105 officer before whom the same was acknowledged, shall pay one dollar  
106 in addition to the regular recording fee. Town clerks shall receive, for  
107 recording any deed, except a mortgage deed, conveying title to real  
108 estate, which deed does not contain the current mailing address of the  
109 grantee, five dollars in addition to the regular recording fee. Town  
110 clerks shall receive, for filing any document, [~~five~~] ten dollars; for  
111 receiving and keeping a survey or map, legally filed in the town clerk's  
112 office, [~~five~~] ten dollars; and for indexing such survey or map, in  
113 accordance with section 7-32, [~~five~~] ten dollars, except with respect to  
114 indexing any such survey or map pertaining to a subdivision of land as  
115 defined in section 8-18, in which event town clerks shall receive  
116 [~~fifteen~~] twenty dollars for each such indexing. Town clerks shall  
117 receive, for a copy, in any format, of any document either recorded or  
118 filed in their offices, one dollar for each page or fractional part thereof,  
119 as the case may be; for certifying any copy of the same, two dollars; for

120 making a copy of any survey or map, the actual cost thereof; and for  
121 certifying such copy of a survey or map, two dollars. Town clerks shall  
122 receive, for recording the commission and oath of a notary public, [ten]  
123 twenty dollars; and for certifying under seal to the official character of  
124 a notary, [two] five dollars.

125 Sec. 5. Section 7-73 of the general statutes is repealed and the  
126 following is substituted in lieu thereof (*Effective July 1, 2016*):

127 (a) To any person performing the duties required by the provisions  
128 of the general statutes relating to registration of marriages, deaths and  
129 fetal deaths, the following fees shall be allowed: (1) For the license to  
130 marry, [ten] thirty dollars; and (2) for issuing each burial or removal,  
131 transit and burial permit, [three] five dollars.

132 (b) A twenty-dollar surcharge shall be paid to the registrar for each  
133 license to marry in addition to the fee for such license established  
134 pursuant to subsection (a) of this section. The registrar shall retain one  
135 dollar from each such surcharge for administrative costs and shall  
136 forward the remainder, on or before the tenth day of the month  
137 following each calendar quarter, to the Department of Public Health.  
138 The receipts shall be deposited into an account of the State Treasurer  
139 and credited to the General Fund for further credit to a separate  
140 nonlapsing account established by the Comptroller for use by the  
141 Department of Social Services for shelter services for victims of  
142 household abuse in accordance with section 17b-850 and by the  
143 Department of Public Health for rape crisis services funded under  
144 section 19a-2a. Such funds shall be allocated for these purposes by the  
145 Office of Policy and Management in consultation with the  
146 Commissioners of Social Services and Public Health based on an  
147 evaluation of need, service delivery costs and availability of other  
148 funds. The Commissioners of Social Services and Public Health shall  
149 distribute such funds to the recipient organizations in accordance with  
150 such allocations not later than October fifteenth, annually. No such  
151 funds shall (1) be retained by the Office of Policy and Management, the  
152 Commissioner of Social Services or the Commissioner of Public Health

153 for administrative purposes; or (2) supplant any state or federal funds  
154 otherwise available for such services.

155 Sec. 6. Subsection (b) of section 19a-323 of the general statutes is  
156 repealed and the following is substituted in lieu thereof (*Effective July*  
157 *1, 2016*):

158 (b) If death occurred in this state, the death certificate required by  
159 law shall be filed with the registrar of vital statistics for the town in  
160 which such person died, if known, or, if not known, for the town in  
161 which the body was found. The Chief Medical Examiner, Deputy Chief  
162 Medical Examiner, associate medical examiner, an authorized assistant  
163 medical examiner or other authorized designee shall complete the  
164 cremation certificate, stating that such medical examiner or other  
165 authorized designee has made inquiry into the cause and manner of  
166 death and is of the opinion that no further examination or judicial  
167 inquiry is necessary. The cremation certificate shall be submitted to the  
168 registrar of vital statistics of the town in which such person died, if  
169 known, or, if not known, of the town in which the body was found, or  
170 with the registrar of vital statistics of the town in which the funeral  
171 director having charge of the body is located. Upon receipt of the  
172 cremation certificate, the registrar shall authorize such certificate, keep  
173 such certificate on permanent record, and issue a cremation permit,  
174 except that if the cremation certificate is submitted to the registrar of  
175 the town where the funeral director is located, such certificate shall be  
176 forwarded to the registrar of the town where the person died to be  
177 kept on permanent record. If a cremation permit must be obtained  
178 during the hours that the office of the local registrar of the town where  
179 death occurred is closed, a subregistrar appointed to serve such town  
180 may authorize such cremation permit upon receipt and review of a  
181 properly completed cremation permit and cremation certificate. A  
182 subregistrar who is licensed as a funeral director or embalmer  
183 pursuant to chapter 385, or the employee or agent of such funeral  
184 director or embalmer shall not issue a cremation permit to himself or  
185 herself. A subregistrar shall forward the cremation certificate to the

186 local registrar of the town where death occurred, not later than seven  
187 days after receiving such certificate. The estate of the deceased person,  
188 if any, shall pay the sum of one hundred fifty dollars for the issuance  
189 of the cremation certificate, provided the Office of the Chief Medical  
190 Examiner shall not assess any fees for costs that are associated with the  
191 cremation of a stillborn fetus. Upon request of the Chief Medical  
192 Examiner, the Secretary of the Office of Policy and Management may  
193 waive payment of such cremation certificate fee. No cremation  
194 certificate shall be required for a permit to cremate the remains of  
195 bodies pursuant to section 19a-270a. When the cremation certificate is  
196 submitted to a town other than that where the person died, the  
197 registrar of vital statistics for such other town shall ascertain from the  
198 original removal, transit and burial permit that the certificates required  
199 by the state statutes have been received and recorded, that the body  
200 has been prepared in accordance with the Public Health Code and that  
201 the entry regarding the place of disposal is correct. Whenever the  
202 registrar finds that the place of disposal is incorrect, the registrar shall  
203 issue a corrected removal, transit and burial permit and, after  
204 inscribing and recording the original permit in the manner prescribed  
205 for sextons' reports under section 7-66, shall then immediately give  
206 written notice to the registrar for the town where the death occurred of  
207 the change in place of disposal stating the name and place of the  
208 crematory and the date of cremation. Such written notice shall be  
209 sufficient authorization to correct these items on the original certificate  
210 of death. The fee for a cremation permit shall be [three] five dollars  
211 and for the written notice one dollar. The Department of Public Health  
212 shall provide forms for cremation permits, which shall not be the same  
213 as for regular burial permits and shall include space to record  
214 information about the intended manner of disposition of the cremated  
215 remains, and such blanks and books as may be required by the  
216 registrars.

217 Sec. 7. Section 45a-107 of the 2016 supplement to the general statutes  
218 is repealed and the following is substituted in lieu thereof (*Effective*  
219 *from passage*):

220 (a) The basic fees for all proceedings in the settlement of the estate  
 221 of any deceased person, including succession and estate tax  
 222 proceedings, shall be in accordance with the provisions of this section.

223 (b) In the case of a decedent who dies on or after July 1, 2016, fees  
 224 shall be computed as follows:

225 (1) The basis for fees shall be (A) the greatest of (i) the gross estate  
 226 for succession tax purposes, as provided in section 12-349, (ii) the  
 227 inventory, including all supplements thereto, (iii) the Connecticut  
 228 taxable estate, as defined in section 12-391, or (iv) the gross estate for  
 229 estate tax purposes, as provided in chapters 217 and 218, except as  
 230 provided in subdivisions (5) and (6) of this subsection, plus (B) all  
 231 damages recovered for injuries resulting in death, minus any hospital  
 232 and medical expenses for treatment of such injuries resulting in death,  
 233 minus any hospital and medical expenses for treatment of such injuries  
 234 that are not reimbursable by medical insurance, and minus the  
 235 attorney's fees and other costs and expenses of recovering such  
 236 damages. Any portion of the basis for fees that is determined by  
 237 property passing to the surviving spouse shall be reduced by fifty per  
 238 cent. Except as provided in subdivisions (3) and (4) of this subsection,  
 239 in no case shall the minimum fee be less than twenty-five dollars.

240 (2) Except as provided in subdivisions (3) and (4) of this subsection,  
 241 fees shall be assessed in accordance with the following table:

T1	<u>Basis for Computation</u>		<u>Total Fee</u>
T2	<u>Of Fees</u>		
T3	<u>0 to \$500</u>	<u>\$25</u>	
T4	<u>\$501 to \$1,000</u>	<u>\$50</u>	
T5	<u>\$1,000 to \$10,000</u>	<u>\$50, plus 1% of all</u>	
T6		<u>in excess of \$1,000</u>	
T7	<u>\$10,000 to \$500,000</u>	<u>\$150, plus .35% of all</u>	
T8		<u>in excess of \$10,000</u>	
T9	<u>\$500,000 to \$2,000,000</u>	<u>\$1,865, plus .25% of all</u>	

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T10		<u>in excess of \$500,000</u>
T11	<u>\$2,000,000 to \$8,877,000</u>	<u>\$5,615 plus .5% of all</u>
T12		<u>in excess of \$2,000,000</u>
T13	<u>\$8,877,000 and over</u>	<u>\$40,000</u>

242 (3) Notwithstanding the provisions of subdivision (1) of this  
243 subsection, if the basis for fees is less than ten thousand dollars and a  
244 full estate is opened, the minimum fee shall be one hundred fifty  
245 dollars.

246 (4) In any matter in which the Commissioner of Administrative  
247 Services is the legal representative of the estate pursuant to section 4a-  
248 16, the fee shall be the lesser of (A) the amount calculated under  
249 subdivisions (1) and (2) of this subsection, or (B) the amount collected  
250 by the Commissioner of Administrative Services after paying the  
251 expense of funeral and burial in accordance with section 17b-84.

252 (5) In the case of a deceased person who was domiciled in this state  
253 on the date of his or her death, the gross estate for estate tax purposes  
254 shall, for the purpose of determining the basis for fees pursuant to  
255 subdivision (1) of this subsection, be reduced by the fair market value  
256 of any real property or tangible personal property of the deceased  
257 person situated outside of this state.

258 (6) In the case of a deceased person who was not domiciled in this  
259 state on the date of his or her death but who owned real property or  
260 tangible personal property situated in this state on the date of his or  
261 her death, only the fair market value of such real property or tangible  
262 personal property situated in this state shall be included in the basis  
263 for fees pursuant to subdivision (1) of this subsection.

264 [(b)] (c) In the case of a decedent who dies on or after January 1,  
265 2015, and prior to July 1, 2016, fees shall be computed as follows:

266 (1) The basis for fees shall be (A) the greatest of (i) the gross estate  
267 for succession tax purposes, as provided in section 12-349, (ii) the

268 inventory, including all supplements thereto, (iii) the Connecticut  
269 taxable estate, as defined in section 12-391, or (iv) the gross estate for  
270 estate tax purposes, as provided in chapters 217 and 218, except as  
271 provided in subdivisions (5) and (6) of this subsection, plus (B) all  
272 damages recovered for injuries resulting in death, minus any hospital  
273 and medical expenses for treatment of such injuries resulting in death,  
274 minus any hospital and medical expenses for treatment of such injuries  
275 that are not reimbursable by medical insurance, and minus the  
276 attorney's fees and other costs and expenses of recovering such  
277 damages. Any portion of the basis for fees that is determined by  
278 property passing to the surviving spouse shall be reduced by fifty per  
279 cent. Except as provided in subdivisions (3) and (4) of this subsection,  
280 in no case shall the minimum fee be less than twenty-five dollars.

281 (2) Except as provided in subdivisions (3) and (4) of this subsection,  
282 fees shall be assessed in accordance with the following table:

T14	Basis for Computation	
T15	Of Fees	Total Fee
T16	0 to \$500	\$25
T17	\$501 to \$1,000	\$50
T18	\$1,000 to \$10,000	\$50, plus 1% of all
T19		in excess of \$1,000
T20	\$10,000 to \$500,000	\$150, plus .35% of all
T21		in excess of \$10,000
T22	\$500,000 to \$2,000,000	\$1,865, plus .25% of all
T23		in excess of \$500,000
T24	\$2,000,000 and over	\$5,615 plus .5% of all
T25		in excess of \$2,000,000

283 (3) Notwithstanding the provisions of subdivision (1) of this  
284 subsection, if the basis for fees is less than ten thousand dollars and a  
285 full estate is opened, the minimum fee shall be one hundred fifty  
286 dollars.

287 (4) In any matter in which the Commissioner of Administrative  
288 Services is the legal representative of the estate pursuant to section 4a-  
289 16, the fee shall be the lesser of (A) the amount calculated under  
290 subdivisions (1) and (2) of this subsection, or (B) the amount collected  
291 by the Commissioner of Administrative Services after paying the  
292 expense of funeral and burial in accordance with section 17b-84.

293 (5) In the case of a deceased person who was domiciled in this state  
294 on the date of his or her death, the gross estate for estate tax purposes  
295 shall, for the purpose of determining the basis for fees pursuant to  
296 subdivision (1) of this subsection, be reduced by the fair market value  
297 of any real property or tangible personal property of the deceased  
298 person situated outside of this state.

299 (6) In the case of a deceased person who was not domiciled in this  
300 state on the date of his or her death but who owned real property or  
301 tangible personal property situated in this state on the date of his or  
302 her death, only the fair market value of such real property or tangible  
303 personal property situated in this state shall be included in the basis  
304 for fees pursuant to subdivision (1) of this subsection.

305 [(c)] (d) For estates in which proceedings were commenced on or  
306 after January 1, 2011, for decedents who died before January 1, 2015,  
307 fees shall be computed as follows:

308 (1) The basis for fees shall be (A) the greatest of (i) the gross estate  
309 for succession tax purposes, as provided in section 12-349, (ii) the  
310 inventory, including all supplements thereto, (iii) the Connecticut  
311 taxable estate, as defined in section 12-391, or (iv) the gross estate for  
312 estate tax purposes, as provided in chapters 217 and 218, except as  
313 provided in subdivisions (5) and (6) of this subsection, plus (B) all  
314 damages recovered for injuries resulting in death, minus any hospital  
315 and medical expenses for treatment of such injuries resulting in death,  
316 minus any hospital and medical expenses for treatment of such injuries  
317 that are not reimbursable by medical insurance, and minus the  
318 attorney's fees and other costs and expenses of recovering such

319 damages. Any portion of the basis for fees that is determined by  
 320 property passing to the surviving spouse shall be reduced by fifty per  
 321 cent. Except as provided in subdivisions (3) and (4) of this subsection,  
 322 in no case shall the minimum fee be less than twenty-five dollars.

323 (2) Except as provided in subdivisions (3) and (4) of this subsection,  
 324 fees shall be assessed in accordance with the following table:

T26	Basis for Computation	
T27	Of Fees	Total Fee
T28	0 to \$500	\$25
T29	\$501 to \$1,000	\$50
T30	\$1,000 to \$10,000	\$50, plus 1% of all
T31		in excess of \$1,000
T32	\$10,000 to \$500,000	\$150, plus .35% of all
T33		in excess of \$10,000
T34	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T35		in excess of \$500,000
T36	\$4,754,000 and over	\$12,500

325 (3) Notwithstanding the provisions of subdivision (1) of this  
 326 subsection, if the basis for fees is less than ten thousand dollars and a  
 327 full estate is opened, the minimum fee shall be one hundred fifty  
 328 dollars.

329 (4) In any matter in which the Commissioner of Administrative  
 330 Services is the legal representative of the estate pursuant to section 4a-  
 331 16, the fee shall be the lesser of (A) the amount calculated under  
 332 subdivisions (1) and (2) of this subsection, or (B) the amount collected  
 333 by the Commissioner of Administrative Services after paying the  
 334 expense of funeral and burial in accordance with section 17b-84.

335 (5) In the case of a deceased person who was domiciled in this state  
 336 on the date of his or her death, the gross estate for estate tax purposes  
 337 shall, for the purpose of determining the basis for fees pursuant to  
 338 subdivision (1) of this subsection, be reduced by the fair market value

339 of any real property or tangible personal property of the deceased  
340 person situated outside of this state.

341 (6) In the case of a deceased person who was not domiciled in this  
342 state on the date of his or her death but who owned real property or  
343 tangible personal property situated in this state on the date of his or  
344 her death, only the fair market value of such real property or tangible  
345 personal property situated in this state shall be included in the basis  
346 for fees pursuant to subdivision (1) of this subsection.

347 [(d)] (e) For estates in which proceedings were commenced on or  
348 after April 1, 1998, and prior to January 1, 2011, fees shall be computed  
349 as follows:

350 (1) The basis for fees shall be (A) the gross estate for succession tax  
351 purposes, as provided in section 12-349, the inventory, including all  
352 supplements thereto, the Connecticut taxable estate, as defined in  
353 section 12-391, or the gross estate for estate tax purposes, as provided  
354 in chapters 217 and 218, whichever is greater, plus (B) all damages  
355 recovered for injuries resulting in death, minus any hospital and  
356 medical expenses for treatment of such injuries resulting in death,  
357 minus any hospital and medical expenses for treatment of such injuries  
358 that are not reimbursable by medical insurance and minus the  
359 attorney's fees and other costs and expenses of recovering such  
360 damages. Any portion of the basis for fees that is determined by  
361 property passing to the surviving spouse shall be reduced by fifty per  
362 cent. Except as provided in subdivision (3) of this subsection, in no  
363 case shall the minimum fee be less than twenty-five dollars.

364 (2) Except as provided in subdivisions (3) and (4) of this subsection,  
365 fees shall be assessed in accordance with the following table:

T37	Basis for Computation		
T38	Of Fees		Total Fee
T39	0 to \$500	\$25	
T40	\$501 to \$1,000	\$50	

T41	\$1,000 to \$10,000	\$50, plus 1% of all
T42		in excess of \$1,000
T43	\$10,000 to \$500,000	\$150, plus .35% of all
T44		in excess of \$10,000
T45	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T46		in excess of \$500,000
T47	\$4,754,000 and over	\$12,500

366 (3) Notwithstanding the provisions of subdivision (1) of this  
367 subsection, if the basis for fees is less than ten thousand dollars and a  
368 full estate is opened, the minimum fee shall be one hundred fifty  
369 dollars.

370 (4) In estates where the gross taxable estate is less than six hundred  
371 thousand dollars, in which no succession tax return is required to be  
372 filed, a probate fee of .1 per cent shall be charged against non-solely-  
373 owned real estate, in addition to any other fees computed under this  
374 section.

375 [(e)] (f) A fee of fifty dollars shall be payable to the court by any  
376 creditor applying to the Probate Court pursuant to section 45a-364 for  
377 consideration of a claim. If such claim is allowed by the court, the court  
378 may order the fiduciary to reimburse the amount of such fee from the  
379 estate.

380 [(f)] (g) A fee of fifty dollars, plus the actual expenses of  
381 rescheduling the adjourned hearing that are payable under section  
382 45a-109, shall be payable to the court by any party who requests an  
383 adjournment of a scheduled hearing or whose failure to appear  
384 necessitates an adjournment, except that the court, for cause shown,  
385 may waive either the fifty-dollar fee or the actual expenses of  
386 rescheduling the adjourned hearing, or both.

387 [(g)] (h) A fee of two hundred fifty dollars shall be payable to the  
388 Probate Court by a petitioner filing a motion to permit an attorney  
389 who has not been admitted as an attorney under the provisions of

390 section 51-80 to appear pro hac vice in a matter in the Probate Court.

391        [(h)] (i) A fee of fifty dollars shall be payable to the Probate Court by  
392 a petitioner filing a petition to open a safe deposit box under section  
393 45a-277 or 45a-284.

394        [(i)] (j) A fee of fifty dollars shall be payable to the Probate Court by  
395 a petitioner filing a petition for appointment of an estate examiner  
396 under section 45a-317a.

397        [(j)] (k) The fee for mediation conducted by a member of the panel  
398 established by the Probate Court Administrator is three hundred fifty  
399 dollars per day or part thereof.

400        [(k)] (l) Except as provided in subsections [(e) to (j)] (f) to (k),  
401 inclusive, of this section, in no event shall any fee exceed ten thousand  
402 dollars for any estate in which proceedings were commenced prior to  
403 April 1, 1998, and twelve thousand five hundred dollars for any estate  
404 in which proceedings were commenced on or after April 1, 1998, for  
405 decedents dying before January 1, 2015.

406        [(l)] (m) In the case of decedents who die on or after January 1, 2011:

407        (1) Any fees assessed under this section that are not paid within  
408 thirty days of the date of an invoice from the Probate Court shall bear  
409 interest at the rate of one-half of one per cent per month or portion  
410 thereof until paid;

411        (2) If a tax return or a copy of a tax return required under  
412 subparagraph (D) of subdivision (3) of subsection (b) of section 12-392  
413 is not filed with a Probate Court by the due date for such return or  
414 copy under subdivision (1) of subsection (b) of section 12-392 or by the  
415 date an extension under subdivision (4) of subsection (b) of section 12-  
416 392 expires, the fees that would have been due under this section if  
417 such return or copy had been filed by such due date or expiration date  
418 shall bear interest at the rate of one-half of one per cent per month or  
419 portion thereof from the date that is thirty days after such due date or

420 expiration date, whichever is later, until paid. If a return or copy is  
421 filed with a Probate Court on or before such due date or expiration  
422 date, whichever is later, the fees assessed shall bear interest as  
423 provided in subdivision (1) of this subsection;

424 (3) A Probate Court may extend the time for payment of any fees  
425 under this section, including interest, if it appears to the court that  
426 requiring payment by such due date or expiration date would cause  
427 undue hardship. No additional interest shall accrue during the period  
428 of such extension. A Probate Court may not waive interest outside of  
429 any extension period;

430 (4) The interest requirements in subdivisions (1) and (2) of this  
431 subsection shall not apply if:

432 (A) The basis for fees for the estate does not exceed forty thousand  
433 dollars; or

434 (B) The basis for fees for the estate does not exceed five hundred  
435 thousand dollars and any portion of the property included in the basis  
436 for fees passes to a surviving spouse.

437 Sec. 8. Subsection (a) of section 45a-107b of the 2016 supplement to  
438 the general statutes is repealed and the following is substituted in lieu  
439 thereof (*Effective from passage*):

440 (a) The fees imposed under subsections (b) [~~(c) and (d)~~] to (e),  
441 inclusive, of section 45a-107, as amended by this act, shall be a lien in  
442 favor of the state of Connecticut upon any real property located in this  
443 state that is included in the basis for fees of the estate of a deceased  
444 person, from the due date until paid, with interest that may accrue in  
445 addition thereto, except that such lien shall not be valid as against any  
446 lienor, mortgagee, judgment creditor or bona fide purchaser until  
447 notice of such lien is filed or recorded in the town clerk's office or place  
448 where mortgages, liens and conveyances of such property are required  
449 by statute to be filed or recorded.

450 Sec. 9. Section 12-541 of the 2016 supplement to the general statutes  
451 is repealed and the following is substituted in lieu thereof (*Effective*  
452 *January 1, 2017*):

453 (a) There is hereby imposed a tax of ten per cent of the admission  
454 charge to any place of amusement, entertainment or recreation, except  
455 that no tax shall be imposed with respect to any admission charge (1)  
456 when the admission charge is less than one dollar or, in the case of any  
457 motion picture show, when the admission charge is not more than five  
458 dollars, (2) when a daily admission charge is imposed which entitles  
459 the patron to participate in an athletic or sporting activity, (3) to any  
460 event, other than events held at the stadium facility, as defined in  
461 section 32-651, if all of the proceeds from the event inure exclusively to  
462 an entity which is exempt from federal income tax under the Internal  
463 Revenue Code, provided such entity actively engages in and assumes  
464 the financial risk associated with the presentation of such event, (4) to  
465 any event, other than events held at the stadium facility, as defined in  
466 section 32-651, which, in the opinion of the commissioner, is conducted  
467 primarily to raise funds for an entity which is exempt from federal  
468 income tax under the Internal Revenue Code, provided the  
469 commissioner is satisfied that the net profit which inures to such entity  
470 from such event will exceed the amount of the admissions tax which,  
471 but for this subdivision, would be imposed upon the person making  
472 such charge to such event, (5) other than for events held at the stadium  
473 facility, as defined in section 32-651, paid by centers of service for  
474 elderly persons, as described in subdivision (d) of section 17a-310, (6)  
475 to any production featuring live performances by actors or musicians  
476 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
477 any nonprofit theater or playhouse in the state, provided such theater  
478 or playhouse possesses evidence confirming exemption from federal  
479 tax under Section 501 of the Internal Revenue Code, (7) to any carnival  
480 or amusement ride, (8) to any interscholastic athletic event held at the  
481 stadium facility, as defined in section 32-651, (9) if the admission  
482 charge would have been subject to tax under the provisions of section  
483 12-542 of the general statutes, revision of 1958, revised to January 1,

484 1999, (10) to any event at (A) the XL Center in Hartford, or (B) the  
485 Webster Bank Arena in Bridgeport, [or] (11) from July 1, 2015, to June  
486 30, 2017, to any athletic event presented by a member team of the  
487 Atlantic League of Professional Baseball at the Ballpark at Harbor Yard  
488 in Bridgeport, or (12) to an event at any other place of entertainment  
489 primarily consisting of concerts or athletic events. On and after July 1,  
490 2000, the tax imposed under this section on any motion picture show  
491 shall be eight per cent of the admission charge and, on and after July 1,  
492 2001, the tax imposed on any such motion picture show shall be six per  
493 cent of such charge.

494 (b) The tax shall be imposed upon the person making such charge  
495 and reimbursement for the tax shall be collected by such person from  
496 the purchase. Such reimbursement, termed "tax", shall be paid by the  
497 purchaser to the person making the admission charge. Such tax, when  
498 added to the admission charge, shall be a debt from the purchaser to  
499 the person making the admission charge and shall be recoverable at  
500 law. The amount of tax reimbursement, when so collected, shall be  
501 deemed to be a special fund in trust for the state of Connecticut.

502 Sec. 10. Section 12-579 of the general statutes is repealed and the  
503 following is substituted in lieu thereof (*Effective January 1, 2017*):

504 (a) For the purposes of this section, "amount paid" means the  
505 amount paid in the form of a ticket price, license fee, skybox, luxury  
506 suite or club seat rental charge or purchase price, or otherwise,  
507 exclusive of any charges for instruction, and including any preferred  
508 seat license fee or any other payment required in order to have the  
509 right to purchase seats or secure admission to any such place or  
510 location.

511 (b) Any municipality may, by ordinance, (1) impose a tax of ten per  
512 cent of the admission charge, as defined in subsection (3) of section 12-  
513 540, to any place licensed by the Department of Consumer Protection  
514 and containing a pari-mutuel system therein or to any off-track betting  
515 facility, and (2) impose a tax of up to ten per cent of the amount paid

516 for the right or privilege to have access to an event at a place of  
517 entertainment primarily consisting of concerts or athletic events,  
518 except that no tax shall be imposed with respect to any admission  
519 charge to any event if all of the proceeds from the event inure  
520 exclusively to an entity which is exempt from federal income tax under  
521 the Internal Revenue Code, provided such entity actively engages in  
522 and assumes the financial risk associated with the presentation of such  
523 event. The tax shall be imposed upon the person making such charge  
524 and reimbursement for the tax shall be collected by such person from  
525 the purchaser. Such reimbursement, termed "tax", shall be paid by the  
526 purchaser to the person making the admission charge. Such tax, when  
527 added to the admission charge, shall be a debt from the purchaser to  
528 the person making such charge and shall be recoverable at law.

529       Sec. 11. Subdivision (1) of section 12-408 of the 2016 supplement to  
530 the general statutes is repealed and the following is substituted in lieu  
531 thereof (*Effective July 1, 2017, and applicable to sales occurring on or after*  
532 *July 1, 2017*):

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

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

546       (C) With respect to the sale of a motor vehicle to any individual who  
547 is a member of the armed forces of the United States and is on full-time

548 active duty in Connecticut and who is considered, under 50 App USC  
549 574, a resident of another state, or to any such individual and the  
550 spouse thereof, at [a] the rate of four and one-half per cent of the gross  
551 receipts of any retailer from such sales, provided such retailer requires  
552 and maintains a declaration by such individual, prescribed as to form  
553 by the commissioner and bearing notice to the effect that false  
554 statements made in such declaration are punishable, or other evidence,  
555 satisfactory to the commissioner, concerning the purchaser's state of  
556 residence under 50 App USC 574;

557 (D) (i) With respect to the sales of computer and data processing  
558 services occurring on or after July 1, 1997, and prior to July 1, 1998, at  
559 the rate of five per cent, on or after July 1, 1998, and prior to July 1,  
560 1999, at the rate of four per cent, on or after July 1, 1999, and prior to  
561 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and  
562 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,  
563 at the rate of one per cent, and (ii) with respect to sales of Internet  
564 access services, on and after July 1, 2001, such services shall be exempt  
565 from such tax;

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

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

574 (iii) With respect to the sale, occurring on or after July 1, 2017, and  
575 prior to July 1, 2018, of a vessel motor or a vessel other than a vessel  
576 docked in this state for sixty or fewer days in a calendar year, at the  
577 rate of five and three-quarters per cent on the entire sales price;

578 (iv) With respect to the sale, occurring on or after July 1, 2018, and

579 prior to July 1, 2019, of a vessel motor or a vessel other than a vessel  
580 docked in this state for sixty or fewer days in a calendar, year at the  
581 rate of five per cent on the entire sales price;

582 (v) With respect to the sale, occurring on or after July 1, 2019, and  
583 prior to July 1, 2020, of a vessel motor or a vessel other than a vessel  
584 docked in this state for sixty or fewer days in a calendar year at the  
585 rate of four and one-quarter per cent on the entire sales price;

586 (vi) With respect to the sale, occurring on or after July 1, 2020, and  
587 prior to July 1, 2021, of a vessel motor or a vessel other than a vessel  
588 docked in this state for sixty or fewer days in a calendar year at the  
589 rate of three and one-half per cent on the entire sales price;

590 (vii) With respect to the sale, occurring on or after July 1, 2021, of a  
591 vessel motor or a vessel other than a vessel docked in this state for  
592 sixty or fewer days in a calendar year at the rate of three per cent on  
593 the entire sales price;

594 (F) With respect to patient care services for which payment is  
595 received by the hospital on or after July 1, 1999, and prior to July 1,  
596 2001, at the rate of five and three-fourths per cent and on and after July  
597 1, 2001, such services shall be exempt from such tax;

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

601 (H) (i) With respect to the sale, occurring prior to July 1, 2017, of [(i)]  
602 (I) a motor vehicle for a sales price exceeding fifty thousand dollars, at  
603 [a] the rate of seven and three-fourths per cent on the entire sales price,  
604 [(ii)] (II) jewelry, whether real or imitation, for a sales price exceeding  
605 five thousand dollars, at [a] the rate of seven and three-fourths per cent  
606 on the entire sales price, and [(iii)] (III) an article of clothing or  
607 footwear intended to be worn on or about the human body, a handbag,  
608 luggage, umbrella, wallet or watch for a sales price exceeding one  
609 thousand dollars, at [a] the rate of seven and three-fourths per cent on

610 the entire sales price; [.]

611 (ii) With respect to the sale, occurring on or after July 1, 2017, and  
612 prior to July 1, 2018, of (I) a motor vehicle for a sales price exceeding  
613 fifty thousand dollars, at the rate of seven and four-tenths per cent on  
614 the entire sales price, (II) jewelry, whether real or imitation, for a sales  
615 price exceeding five thousand dollars, at the rate of seven and four-  
616 tenths per cent on the entire sales price, and (III) an article of clothing  
617 or footwear intended to be worn on or about the human body, a  
618 handbag, luggage, umbrella, wallet or watch for a sales price  
619 exceeding one thousand dollars, at the rate of seven and four-tenths  
620 per cent on the entire sales price;

621 (iii) With respect to the sale, occurring on or after July 1, 2018, and  
622 prior to July 1, 2019, of (I) a motor vehicle for a sales price exceeding  
623 fifty thousand dollars, at the rate of seven and five-hundredths per  
624 cent on the entire sales price, (II) jewelry, whether real or imitation, for  
625 a sales price exceeding five thousand dollars, at the rate of seven and  
626 five-hundredths per cent on the entire sales price, and (III) an article of  
627 clothing or footwear intended to be worn on or about the human body,  
628 a handbag, luggage, umbrella, wallet or watch for a sales price  
629 exceeding one thousand dollars, at the rate of seven and five-  
630 hundredths per cent on the entire sales price;

631 (iv) With respect to the sale, occurring on or after July 1, 2019, and  
632 prior to July 1, 2020, of (I) a motor vehicle for a sales price exceeding  
633 fifty thousand dollars, at the rate of six and seven-tenths per cent on  
634 the entire sales price, (II) jewelry, whether real or imitation, for a sales  
635 price exceeding five thousand dollars, at the rate of six and seven-  
636 tenths per cent on the entire sales price, and (III) an article of clothing  
637 or footwear intended to be worn on or about the human body, a  
638 handbag, luggage, umbrella, wallet or watch for a sales price  
639 exceeding one thousand dollars, at the rate of six and seven-tenths per  
640 cent on the entire sales price;

641 (v) For purposes of this subparagraph, "motor vehicle" has the

642 meaning provided in section 14-1, but does not include a motor vehicle  
643 subject to the provisions of subparagraph (C) of this subdivision, a  
644 motor vehicle having a gross vehicle weight rating over twelve  
645 thousand five hundred pounds, or a motor vehicle having a gross  
646 vehicle weight rating of twelve thousand five hundred pounds or less  
647 that is not used for private passenger purposes, but is designed or  
648 used to transport merchandise, freight or persons in connection with  
649 any business enterprise and issued a commercial registration or more  
650 specific type of registration by the Department of Motor Vehicles;

651 (I) The rate of tax imposed by this chapter shall be applicable to all  
652 retail sales upon the effective date of such rate, except that a new rate  
653 which represents an increase in the rate applicable to the sale shall not  
654 apply to any sales transaction wherein a binding sales contract without  
655 an escalator clause has been entered into prior to the effective date of  
656 the new rate and delivery is made within ninety days after the effective  
657 date of the new rate. For the purposes of payment of the tax imposed  
658 under this section, any retailer of services taxable under subparagraph  
659 (I) of subdivision (2) of subsection (a) of section 12-407, who computes  
660 taxable income, for purposes of taxation under the Internal Revenue  
661 Code of 1986, or any subsequent corresponding internal revenue code  
662 of the United States, as from time to time amended, on an accounting  
663 basis which recognizes only cash or other valuable consideration  
664 actually received as income and who is liable for such tax only due to  
665 the rendering of such services may make payments related to such tax  
666 for the period during which such income is received, without penalty  
667 or interest, without regard to when such service is rendered;

668 (J) For calendar quarters ending on or after September 30, 2011,  
669 except for calendar quarters ending on or after July 1, 2016, but prior to  
670 July 1, 2017, the commissioner shall deposit into the regional planning  
671 incentive account, established pursuant to section 4-66k, six and seven-  
672 tenths per cent of the amounts received by the state from the tax  
673 imposed under subparagraph (B) of this subdivision and ten and  
674 seven-tenths per cent of the amounts received by the state from the tax

675 imposed under subparagraph (G) of this subdivision;

676 (K) (i) Notwithstanding the provisions of this section, for calendar  
677 months commencing on or after May 1, 2016, but prior to May 1, 2017,  
678 the commissioner shall deposit into the municipal revenue sharing  
679 account established pursuant to section 4-66l, as amended by this act,  
680 four and seven-tenths per cent of the amounts received by the state  
681 from the tax imposed under subparagraph (A) of this subdivision;

682 (ii) For calendar months commencing on or after May 1, 2017, but  
683 prior to July 1, 2017, the commissioner shall deposit into the municipal  
684 revenue sharing account established pursuant to section 4-66l, as  
685 amended by this act, six and three-tenths per cent of the amounts  
686 received by the state from the tax imposed under subparagraph (A) of  
687 this subdivision;

688 (iii) For calendar months commencing on or after July 1, 2017, the  
689 commissioner shall deposit into the municipal revenue sharing  
690 account established pursuant to section 4-66l, as amended by this act,  
691 seven and nine-tenths per cent of the amounts received by the state  
692 from the tax imposed under subparagraph (A) of this subdivision; and

693 (L) (i) Notwithstanding the provisions of this section, for calendar  
694 months commencing on or after December 1, 2015, but prior to October  
695 1, 2016, the commissioner shall deposit into the Special Transportation  
696 Fund established under section 13b-68 four and seven-tenths per cent  
697 of the amounts received by the state from the tax imposed under  
698 subparagraph (A) of this subdivision;

699 (ii) For calendar months commencing on or after October 1, 2016,  
700 but prior to July 1, 2017, the commissioner shall deposit into the  
701 Special Transportation Fund established under section 13b-68 six and  
702 three-tenths per cent of the amounts received by the state from the tax  
703 imposed under subparagraph (A) of this subdivision; and

704 (iii) For calendar months commencing on or after July 1, 2017, the  
705 commissioner shall deposit into the Special Transportation Fund

706 established under section 13b-68 seven and nine-tenths per cent of the  
707 amounts received by the state from the tax imposed under  
708 subparagraph (A) of this subdivision.

709 Sec. 12. Subparagraph (OO) of subdivision (37) of subsection (a) of  
710 section 12-407 of the 2016 supplement to the general statutes is  
711 repealed and the following is substituted in lieu thereof (*Effective July*  
712 *1, 2016, and applicable to sales occurring on or after said date*):

713 (OO) Car wash services, [including] excluding coin-operated car  
714 washes.

715 Sec. 13. Section 12-412 of the 2016 supplement to the general  
716 statutes, as amended by section 196 of public act 14-217, is amended by  
717 adding subdivisions (122) and (123) as follows (*Effective July 1, 2017,*  
718 *and applicable to sales occurring on and after said date*):

719 (NEW) (122) Sales of feminine hygiene products.

720 (NEW) (123) Sales of disposable or reusable diapers.

721 Sec. 14. Subdivision (2) of subsection (a) of section 12-702 of the 2016  
722 supplement to the general statutes is repealed and the following is  
723 substituted in lieu thereof (*Effective January 1, 2017, and applicable to*  
724 *taxable years commencing on or after January 1, 2017*):

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

731 (A) For taxable years commencing on or after January 1, 2000, but  
732 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In  
733 the case of any such taxpayer whose Connecticut adjusted gross  
734 income for the taxable year exceeds twenty-four thousand five

735 hundred dollars, the exemption amount shall be reduced by one  
736 thousand dollars for each one thousand dollars, or fraction thereof, by  
737 which the taxpayer's Connecticut adjusted gross income for the taxable  
738 year exceeds said amount. In no event shall the reduction exceed one  
739 hundred per cent of the exemption;

740 (B) For taxable years commencing on or after January 1, 2001, but  
741 prior to January 1, 2004, twelve thousand five hundred dollars. In the  
742 case of any such taxpayer whose Connecticut adjusted gross income  
743 for the taxable year exceeds twenty-five thousand dollars, the  
744 exemption amount shall be reduced by one thousand dollars for each  
745 one thousand dollars, or fraction thereof, by which the taxpayer's  
746 Connecticut adjusted gross income for the taxable year exceeds said  
747 amount. In no event shall the reduction exceed one hundred per cent  
748 of the exemption;

749 (C) For taxable years commencing on or after January 1, 2004, but  
750 prior to January 1, 2007, twelve thousand six hundred twenty-five  
751 dollars. In the case of any such taxpayer whose Connecticut adjusted  
752 gross income for the taxable year exceeds twenty-five thousand two  
753 hundred fifty dollars, the exemption amount shall be reduced by one  
754 thousand dollars for each one thousand dollars, or fraction thereof, by  
755 which the taxpayer's Connecticut adjusted gross income for the taxable  
756 year exceeds said amount. In no event shall the reduction exceed one  
757 hundred per cent of the exemption;

758 (D) For taxable years commencing on or after January 1, 2007, but  
759 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.  
760 In the case of any such taxpayer whose Connecticut adjusted gross  
761 income for the taxable year exceeds twenty-five thousand five hundred  
762 dollars, the exemption amount shall be reduced by one thousand  
763 dollars for each one thousand dollars, or fraction thereof, by which the  
764 taxpayer's Connecticut adjusted gross income for the taxable year  
765 exceeds said amount. In no event shall the reduction exceed one  
766 hundred per cent of the exemption;

767 (E) For taxable years commencing on or after January 1, 2008, but  
768 prior to January 1, 2012, thirteen thousand dollars. In the case of any  
769 such taxpayer whose Connecticut adjusted gross income for the  
770 taxable year exceeds twenty-six thousand dollars, the exemption  
771 amount shall be reduced by one thousand dollars for each one  
772 thousand dollars, or fraction thereof, by which the taxpayer's  
773 Connecticut adjusted gross income for the taxable year exceeds said  
774 amount. In no event shall the reduction exceed one hundred per cent  
775 of the exemption;

776 (F) For taxable years commencing on or after January 1, 2012, but  
777 prior to January 1, 2013, thirteen thousand five hundred dollars. In the  
778 case of any such taxpayer whose Connecticut adjusted gross income  
779 for the taxable year exceeds twenty-seven thousand dollars, the  
780 exemption amount shall be reduced by one thousand dollars for each  
781 one thousand dollars, or fraction thereof, by which the taxpayer's  
782 Connecticut adjusted gross income for the taxable year exceeds said  
783 amount. In no event shall the reduction exceed one hundred per cent  
784 of the exemption;

785 (G) For taxable years commencing on or after January 1, 2013, but  
786 prior to January 1, 2014, fourteen thousand dollars. In the case of any  
787 such taxpayer whose Connecticut adjusted gross income for the  
788 taxable year exceeds twenty-eight thousand dollars, the exemption  
789 amount shall be reduced by one thousand dollars for each one  
790 thousand dollars, or fraction thereof, by which the taxpayer's  
791 Connecticut adjusted gross income for the taxable year exceeds said  
792 amount. In no event shall the reduction exceed one hundred per cent  
793 of the exemption;

794 (H) For taxable years commencing on or after January 1, 2014, but  
795 prior to January 1, 2016, fourteen thousand five hundred dollars. In the  
796 case of any such taxpayer whose Connecticut adjusted gross income  
797 for the taxable year exceeds twenty-nine thousand dollars, the  
798 exemption amount shall be reduced by one thousand dollars for each  
799 one thousand dollars, or fraction thereof, by which the taxpayer's

800 Connecticut adjusted gross income for the taxable year exceeds said  
801 amount. In no event shall the reduction exceed one hundred per cent  
802 of the exemption;

803 (I) For taxable years commencing on or after January 1, 2016, but  
804 prior to January 1, 2017, fifteen thousand dollars. In the case of any  
805 such taxpayer whose Connecticut adjusted gross income for the  
806 taxable year exceeds thirty thousand dollars, the exemption amount  
807 shall be reduced by one thousand dollars for each one thousand  
808 dollars, or fraction thereof, by which the taxpayer's Connecticut  
809 adjusted gross income for the taxable year exceeds said amount. In no  
810 event shall the reduction exceed one hundred per cent of the  
811 exemption; [.]

812 (J) For taxable years commencing on or after January 1, 2017, but  
813 prior to January 1, 2018, fifteen thousand five hundred dollars. In the  
814 case of any such taxpayer whose Connecticut adjusted gross income  
815 for the taxable year exceeds thirty-one thousand dollars, the exemption  
816 amount shall be reduced by one thousand dollars for each one  
817 thousand dollars, or fraction thereof, by which the taxpayer's  
818 Connecticut adjusted gross income for the taxable year exceeds said  
819 amount. In no event shall the reduction exceed one hundred per cent  
820 of the exemption;

821 (K) For taxable years commencing on or after January 1, 2018, but  
822 prior to January 1, 2019, sixteen thousand dollars. In the case of any  
823 such taxpayer whose Connecticut adjusted gross income for the  
824 taxable year exceeds thirty-two thousand dollars, the exemption  
825 amount shall be reduced by one thousand dollars for each one  
826 thousand dollars, or fraction thereof, by which the taxpayer's  
827 Connecticut adjusted gross income for the taxable year exceeds said  
828 amount. In no event shall the reduction exceed one hundred per cent  
829 of the exemption;

830 (L) For taxable years commencing on or after January 1, 2019, but  
831 prior to January 1, 2020, sixteen thousand five hundred dollars. In the

832 case of any such taxpayer whose Connecticut adjusted gross income  
833 for the taxable year exceeds thirty-three thousand dollars, the  
834 exemption amount shall be reduced by one thousand dollars for each  
835 one thousand dollars, or fraction thereof, by which the taxpayer's  
836 Connecticut adjusted gross income for the taxable year exceeds said  
837 amount. In no event shall the reduction exceed one hundred per cent  
838 of the exemption;

839 (M) For taxable years commencing on or after January 1, 2020, but  
840 prior to January 1, 2021, seventeen thousand dollars. In the case of any  
841 such taxpayer whose Connecticut adjusted gross income for the  
842 taxable year exceeds thirty-four thousand dollars, the exemption  
843 amount shall be reduced by one thousand dollars for each one  
844 thousand dollars, or fraction thereof, by which the taxpayer's  
845 Connecticut adjusted gross income for the taxable year exceeds said  
846 amount. In no event shall the reduction exceed one hundred per cent  
847 of the exemption;

848 (N) For taxable years commencing on or after January 1, 2021, but  
849 prior to January 1, 2022, seventeen thousand five hundred dollars. In  
850 the case of any such taxpayer whose Connecticut adjusted gross  
851 income for the taxable year exceeds thirty-five thousand dollars, the  
852 exemption amount shall be reduced by one thousand dollars for each  
853 one thousand dollars, or fraction thereof, by which the taxpayer's  
854 Connecticut adjusted gross income for the taxable year exceeds said  
855 amount. In no event shall the reduction exceed one hundred per cent  
856 of the exemption;

857 (O) For taxable years commencing on or after January 1, 2022, but  
858 prior to January 1, 2023, eighteen thousand dollars. In the case of any  
859 such taxpayer whose Connecticut adjusted gross income for the  
860 taxable year exceeds thirty-six thousand dollars, the exemption  
861 amount shall be reduced by one thousand dollars for each one  
862 thousand dollars, or fraction thereof, by which the taxpayer's  
863 Connecticut adjusted gross income for the taxable year exceeds said  
864 amount. In no event shall the reduction exceed one hundred per cent

865 of the exemption;

866 (P) For taxable years commencing on or after January 1, 2023, but  
867 prior to January 1, 2024, eighteen thousand five hundred dollars. In the  
868 case of any such taxpayer whose Connecticut adjusted gross income  
869 for the taxable year exceeds thirty-seven thousand dollars, the  
870 exemption amount shall be reduced by one thousand dollars for each  
871 one thousand dollars, or fraction thereof, by which the taxpayer's  
872 Connecticut adjusted gross income for the taxable year exceeds said  
873 amount. In no event shall the reduction exceed one hundred per cent  
874 of the exemption;

875 (Q) For taxable years commencing on or after January 1, 2024, but  
876 prior to January 1, 2025, nineteen thousand dollars. In the case of any  
877 such taxpayer whose Connecticut adjusted gross income for the  
878 taxable year exceeds thirty-eight thousand dollars, the exemption  
879 amount shall be reduced by one thousand dollars for each one  
880 thousand dollars, or fraction thereof, by which the taxpayer's  
881 Connecticut adjusted gross income for the taxable year exceeds said  
882 amount. In no event shall the reduction exceed one hundred per cent  
883 of the exemption;

884 (R) For taxable years commencing on or after January 1, 2025, but  
885 prior to January 1, 2026, nineteen thousand five hundred dollars. In the  
886 case of any such taxpayer whose Connecticut adjusted gross income  
887 for the taxable year exceeds thirty-nine thousand dollars, the  
888 exemption amount shall be reduced by one thousand dollars for each  
889 one thousand dollars, or fraction thereof, by which the taxpayer's  
890 Connecticut adjusted gross income for the taxable year exceeds said  
891 amount. In no event shall the reduction exceed one hundred per cent  
892 of the exemption; and

893 (S) For taxable years commencing on or after January 1, 2026,  
894 twenty thousand dollars. In the case of any such taxpayer whose  
895 Connecticut adjusted gross income for the taxable year exceeds forty  
896 thousand dollars, the exemption amount shall be reduced by one

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

901       Sec. 15. Subparagraph (I) of subdivision (2) of subsection (a) of  
 902 section 12-703 of the 2016 supplement to the general statutes is  
 903 repealed and the following is substituted in lieu thereof (*Effective*  
 904 *January 1, 2017, and applicable to taxable years commencing on or after*  
 905 *January 1, 2017*):

906       (I) For taxable years commencing on or after January 1, 2016, but  
 907 prior to January 1, 2017:

T48	Connecticut	
T49	Adjusted Gross Income	Amount of Credit
T50	Over \$15,000 but	
T51	not over \$18,800	75%
T52	Over \$18,800 but	
T53	not over \$19,300	70%
T54	Over \$19,300 but	
T55	not over \$19,800	65%
T56	Over \$19,800 but	
T57	not over \$20,300	60%
T58	Over \$20,300 but	
T59	not over \$20,800	55%
T60	Over \$20,800 but	
T61	not over \$21,300	50%
T62	Over \$21,300 but	
T63	not over \$21,800	45%
T64	Over \$21,800 but	
T65	not over \$22,300	40%
T66	Over \$22,300 but	
T67	not over \$25,000	35%
T68	Over \$25,000 but	

T69	not over \$25,500	30%
T70	Over \$25,500 but	
T71	not over \$26,000	25%
T72	Over \$26,000 but	
T73	not over \$26,500	20%
T74	Over \$26,500 but	
T75	not over \$31,300	15%
T76	Over \$31,300 but	
T77	not over \$31,800	14%
T78	Over \$31,800 but	
T79	not over \$32,300	13%
T80	Over \$32,300 but	
T81	not over \$32,800	12%
T82	Over \$32,800 but	
T83	not over \$33,300	11%
T84	Over \$33,300 but	
T85	not over \$60,000	10%
T86	Over \$60,000 but	
T87	not over \$60,500	9%
T88	Over \$60,500 but	
T89	not over \$61,000	8%
T90	Over \$61,000 but	
T91	not over \$61,500	7%
T92	Over \$61,500 but	
T93	not over \$62,000	6%
T94	Over \$62,000 but	
T95	not over \$62,500	5%
T96	Over \$62,500 but	
T97	not over \$63,000	4%
T98	Over \$63,000 but	
T99	not over \$63,500	3%
T100	Over \$63,500 but	
T101	not over \$64,000	2%
T102	Over \$64,000 but	

T103                    not over \$64,500                    1%

908            Sec. 16. Subdivision (2) of subsection (a) of section 12-703 of the 2016  
 909 supplement to the general statutes is amended by adding  
 910 subparagraphs (J) to (S), inclusive, as follows (*Effective January 1, 2017,*  
 911 *and applicable to taxable years commencing on or after January 1, 2017*):

912            (NEW) (J) For taxable years commencing on or after January 1, 2017,  
 913 but prior to January 1, 2018:

T104	Connecticut	
T105	Adjusted Gross Income	Amount of Credit
T106	Over \$15,500 but	
T107	not over \$19,400	75%
T108	Over \$19,400 but	
T109	not over \$19,900	70%
T110	Over \$19,900 but	
T111	not over \$20,400	65%
T112	Over \$20,400 but	
T113	not over \$20,900	60%
T114	Over \$20,900 but	
T115	not over \$21,400	55%
T116	Over \$21,400 but	
T117	not over \$21,900	50%
T118	Over \$21,900 but	
T119	not over \$22,400	45%
T120	Over \$22,400 but	
T121	not over \$22,900	40%
T122	Over \$22,900 but	
T123	not over \$25,600	35%
T124	Over \$25,600 but	
T125	not over \$26,100	30%
T126	Over \$26,100 but	
T127	not over \$26,600	25%
T128	Over \$26,600 but	

T129	not over \$27,100	20%
T130	Over \$27,100 but	
T131	not over \$32,000	15%
T132	Over \$32,000 but	
T133	not over \$32,500	14%
T134	Over \$32,500 but	
T135	not over \$33,000	13%
T136	Over \$33,000 but	
T137	not over \$33,500	12%
T138	Over \$33,500 but	
T139	not over \$34,000	11%
T140	Over \$34,000 but	
T141	not over \$61,000	10%
T142	Over \$61,000 but	
T143	not over \$61,500	9%
T144	Over \$61,500 but	
T145	not over \$62,000	8%
T146	Over \$62,000 but	
T147	not over \$62,500	7%
T148	Over \$62,500 but	
T149	not over \$63,000	6%
T150	Over \$63,000 but	
T151	not over \$63,500	5%
T152	Over \$63,500 but	
T153	not over \$64,000	4%
T154	Over \$64,000 but	
T155	not over \$64,500	3%
T156	Over \$64,500 but	
T157	not over \$65,000	2%
T158	Over \$65,000 but	
T159	not over \$65,500	1%

914 (NEW) (K) For taxable years commencing on or after January 1,  
915 2018, but prior to January 1, 2019:

T160	Connecticut	
T161	Adjusted Gross Income	Amount of Credit
T162	Over \$16,000 but	
T163	not over \$20,000	75%
T164	Over \$20,000 but	
T165	not over \$20,500	70%
T166	Over \$20,500 but	
T167	not over \$21,000	65%
T168	Over \$21,000 but	
T169	not over \$21,500	60%
T170	Over \$21,500 but	
T171	not over \$22,000	55%
T172	Over \$22,000 but	
T173	not over \$22,500	50%
T174	Over \$22,500 but	
T175	not over \$23,000	45%
T176	Over \$23,000 but	
T177	not over \$23,500	40%
T178	Over \$23,500 but	
T179	not over \$26,300	35%
T180	Over \$26,300 but	
T181	not over \$26,800	30%
T182	Over \$26,800 but	
T183	not over \$27,300	25%
T184	Over \$27,300 but	
T185	not over \$27,800	20%
T186	Over \$27,800 but	
T187	not over \$32,800	15%
T188	Over \$32,800 but	
T189	not over \$33,300	14%
T190	Over \$33,300 but	
T191	not over \$33,800	13%
T192	Over \$33,800 but	
T193	not over \$34,300	12%

T194	Over \$34,300 but	
T195	not over \$34,800	11%
T196	Over \$34,800 but	
T197	not over \$63,000	10%
T198	Over \$63,000 but	
T199	not over \$63,500	9%
T200	Over \$63,500 but	
T201	not over \$64,000	8%
T202	Over \$64,000 but	
T203	not over \$64,500	7%
T204	Over \$64,500 but	
T205	not over \$65,000	6%
T206	Over \$65,000 but	
T207	not over \$65,500	5%
T208	Over \$65,500 but	
T209	not over \$66,000	4%
T210	Over \$66,000 but	
T211	not over \$66,500	3%
T212	Over \$66,500 but	
T213	not over \$67,000	2%
T214	Over \$67,000 but	
T215	not over \$67,500	1%

916 (NEW) (L) For taxable years commencing on or after January 1,  
 917 2019, but prior to January 1, 2020:

T216	Connecticut	
T217	Adjusted Gross Income	Amount of Credit
T218	Over \$16,500 but	
T219	not over \$20,600	75%
T220	Over \$20,600 but	
T221	not over \$21,100	70%
T222	Over \$21,100 but	
T223	not over \$21,600	65%
T224	Over \$21,600 but	

T225	not over \$22,100	60%
T226	Over \$22,100 but	
T227	not over \$22,600	55%
T228	Over \$22,600 but	
T229	not over \$23,100	50%
T230	Over \$23,100 but	
T231	not over \$23,600	45%
T232	Over \$23,600 but	
T233	not over \$24,100	40%
T234	Over \$24,100 but	
T235	not over \$27,000	35%
T236	Over \$27,000 but	
T237	not over \$27,500	30%
T238	Over \$27,500 but	
T239	not over \$28,000	25%
T240	Over \$28,000 but	
T241	not over \$28,500	20%
T242	Over \$28,500 but	
T243	not over \$33,600	15%
T244	Over \$33,600 but	
T245	not over \$34,100	14%
T246	Over \$34,100 but	
T247	not over \$34,600	13%
T248	Over \$34,600 but	
T249	not over \$35,100	12%
T250	Over \$35,100 but	
T251	not over \$35,600	11%
T252	Over \$35,600 but	
T253	not over \$64,000	10%
T254	Over \$64,000 but	
T255	not over \$64,500	9%
T256	Over \$64,500 but	
T257	not over \$65,000	8%
T258	Over \$65,000 but	

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T259	not over \$65,500	7%
T260	Over \$65,500 but	
T261	not over \$66,000	6%
T262	Over \$66,000 but	
T263	not over \$66,500	5%
T264	Over \$66,500 but	
T265	not over \$67,000	4%
T266	Over \$67,000 but	
T267	not over \$67,500	3%
T268	Over \$67,500 but	
T269	not over \$68,000	2%
T270	Over \$68,000 but	
T271	not over \$68,500	1%

918 (NEW) (M) For taxable years commencing on or after January 1,  
 919 2020, but prior to January 1, 2021:

T272	Connecticut	
T273	Adjusted Gross Income	Amount of Credit
T274	Over \$17,000 but	
T275	not over \$21,300	75%
T276	Over \$21,300 but	
T277	not over \$21,800	70%
T278	Over \$21,800 but	
T279	not over \$22,300	65%
T280	Over \$22,300 but	
T281	not over \$22,800	60%
T282	Over \$22,800 but	
T283	not over \$23,300	55%
T284	Over \$23,300 but	
T285	not over \$23,800	50%
T286	Over \$23,800 but	
T287	not over \$24,300	45%
T288	Over \$24,300 but	
T289	not over \$24,800	40%

T290	Over \$24,800 but	
T291	not over \$27,800	35%
T292	Over \$27,800 but	
T293	not over \$28,300	30%
T294	Over \$28,300 but	
T295	not over \$28,800	25%
T296	Over \$28,800 but	
T297	not over \$29,300	20%
T298	Over \$29,300 but	
T299	not over \$34,600	15%
T300	Over \$34,600 but	
T301	not over \$35,100	14%
T302	Over \$35,100 but	
T303	not over \$35,600	13%
T304	Over \$35,600 but	
T305	not over \$36,100	12%
T306	Over \$36,100 but	
T307	not over \$36,600	11%
T308	Over \$36,600 but	
T309	not over \$66,000	10%
T310	Over \$66,000 but	
T311	not over \$66,500	9%
T312	Over \$66,500 but	
T313	not over \$67,000	8%
T314	Over \$67,000 but	
T315	not over \$67,500	7%
T316	Over \$67,500 but	
T317	not over \$68,000	6%
T318	Over \$68,000 but	
T319	not over \$68,500	5%
T320	Over \$68,500 but	
T321	not over \$69,000	4%
T322	Over \$69,000 but	
T323	not over \$69,500	3%

T324	Over \$69,500 but	
T325	not over \$70,000	2%
T326	Over \$70,000 but	
T327	not over \$70,500	1%

920 (NEW) (N) For taxable years commencing on or after January 1,  
 921 2021, but prior to January 1, 2022:

T328	Connecticut	
T329	Adjusted Gross Income	Amount of Credit
T330	Over \$17,500 but	
T331	not over \$21,900	75%
T332	Over \$21,900 but	
T333	not over \$22,400	70%
T334	Over \$22,400 but	
T335	not over \$22,900	65%
T336	Over \$22,900 but	
T337	not over \$23,400	60%
T338	Over \$23,400 but	
T339	not over \$23,900	55%
T340	Over \$23,900 but	
T341	not over \$24,400	50%
T342	Over \$24,400 but	
T343	not over \$24,900	45%
T344	Over \$24,900 but	
T345	not over \$25,400	40%
T346	Over \$25,400 but	
T347	not over \$28,400	35%
T348	Over \$28,400 but	
T349	not over \$28,900	30%
T350	Over \$28,900 but	
T351	not over \$29,400	25%
T352	Over \$29,400 but	
T353	not over \$29,900	20%
T354	Over \$29,900 but	

T355	not over \$35,300	15%
T356	Over \$35,300 but	
T357	not over \$35,800	14%
T358	Over \$35,800 but	
T359	not over \$36,300	13%
T360	Over \$36,300 but	
T361	not over \$36,800	12%
T362	Over \$36,800 but	
T363	not over \$37,300	11%
T364	Over \$37,300 but	
T365	not over \$67,000	10%
T366	Over \$67,000 but	
T367	not over \$67,500	9%
T368	Over \$67,500 but	
T369	not over \$68,000	8%
T370	Over \$68,000 but	
T371	not over \$68,500	7%
T372	Over \$68,500 but	
T373	not over \$69,000	6%
T374	Over \$69,000 but	
T375	not over \$69,500	5%
T376	Over \$69,500 but	
T377	not over \$70,000	4%
T378	Over \$70,000 but	
T379	not over \$70,500	3%
T380	Over \$70,500 but	
T381	not over \$71,000	2%
T382	Over \$71,000 but	
T383	not over \$71,500	1%

922 (NEW) (O) For taxable years commencing on or after January 1,  
 923 2022, but prior to January 1, 2023:

T384	Connecticut	
T385	Adjusted Gross Income	Amount of Credit

T386	Over \$18,000 but	
T387	not over \$22,500	75%
T388	Over \$22,500 but	
T389	not over \$23,000	70%
T390	Over \$23,000 but	
T391	not over \$23,500	65%
T392	Over \$23,500 but	
T393	not over \$24,000	60%
T394	Over \$24,000 but	
T395	not over \$24,500	55%
T396	Over \$24,500 but	
T397	not over \$25,000	50%
T398	Over \$25,000 but	
T399	not over \$25,500	45%
T400	Over \$25,500 but	
T401	not over \$26,000	40%
T402	Over \$26,000 but	
T403	not over \$29,100	35%
T404	Over \$29,100 but	
T405	not over \$29,600	30%
T406	Over \$29,600 but	
T407	not over \$30,100	25%
T408	Over \$30,100 but	
T409	not over \$30,600	20%
T410	Over \$30,600 but	
T411	not over \$36,100	15%
T412	Over \$36,100 but	
T413	not over \$36,600	14%
T414	Over \$36,600 but	
T415	not over \$37,100	13%
T416	Over \$37,100 but	
T417	not over \$37,600	12%
T418	Over \$37,600 but	
T419	not over \$38,100	11%

T420	Over \$38,100 but	
T421	not over \$69,000	10%
T422	Over \$69,000 but	
T423	not over \$69,500	9%
T424	Over \$69,500 but	
T425	not over \$70,000	8%
T426	Over \$70,000 but	
T427	not over \$70,500	7%
T428	Over \$70,500 but	
T429	not over \$71,000	6%
T430	Over \$71,000 but	
T431	not over \$71,500	5%
T432	Over \$71,500 but	
T433	not over \$72,000	4%
T434	Over \$72,000 but	
T435	not over \$72,500	3%
T436	Over \$72,500 but	
T437	not over \$73,000	2%
T438	Over \$73,000 but	
T439	not over \$73,500	1%

924 (NEW) (P) For taxable years commencing on or after January 1,  
 925 2023, but prior to January 1, 2024:

T440	Connecticut	
T441	Adjusted Gross Income	Amount of Credit
T442	Over \$18,500 but	
T443	not over \$23,100	75%
T444	Over \$23,100 but	
T445	not over \$23,600	70%
T446	Over \$23,600 but	
T447	not over \$24,100	65%
T448	Over \$24,100 but	
T449	not over \$24,600	60%
T450	Over \$24,600 but	

T451	not over \$25,100	55%
T452	Over \$25,100 but	
T453	not over \$25,600	50%
T454	Over \$25,600 but	
T455	not over \$26,100	45%
T456	Over \$26,100 but	
T457	not over \$26,600	40%
T458	Over \$26,600 but	
T459	not over \$29,800	35%
T460	Over \$29,800 but	
T461	not over \$30,300	30%
T462	Over \$30,300 but	
T463	not over \$30,800	25%
T464	Over \$30,800 but	
T465	not over \$31,300	20%
T466	Over \$31,300 but	
T467	not over \$36,900	15%
T468	Over \$36,900 but	
T469	not over \$37,400	14%
T470	Over \$37,400 but	
T471	not over \$37,900	13%
T472	Over \$37,900 but	
T473	not over \$38,400	12%
T474	Over \$38,400 but	
T475	not over \$38,900	11%
T476	Over \$38,900 but	
T477	not over \$70,000	10%
T478	Over \$70,000 but	
T479	not over \$70,500	9%
T480	Over \$70,500 but	
T481	not over \$71,000	8%
T482	Over \$71,000 but	
T483	not over \$71,500	7%
T484	Over \$71,500 but	

T485	not over \$72,000	6%
T486	Over \$72,000 but	
T487	not over \$72,500	5%
T488	Over \$72,500 but	
T489	not over \$73,000	4%
T490	Over \$73,000 but	
T491	not over \$73,500	3%
T492	Over \$73,500 but	
T493	not over \$74,000	2%
T494	Over \$74,000 but	
T495	not over \$74,500	1%

926 (NEW) (Q) For taxable years commencing on or after January 1,  
 927 2024, but prior to January 1, 2025:

T496	Connecticut	
T497	Adjusted Gross Income	Amount of Credit
T498	Over \$19,000 but	
T499	not over \$23,800	75%
T500	Over \$23,800 but	
T501	not over \$24,300	70%
T502	Over \$24,300 but	
T503	not over \$24,800	65%
T504	Over \$24,800 but	
T505	not over \$25,300	60%
T506	Over \$25,300 but	
T507	not over \$25,800	55%
T508	Over \$25,800 but	
T509	not over \$26,300	50%
T510	Over \$26,300 but	
T511	not over \$26,800	45%
T512	Over \$26,800 but	
T513	not over \$27,300	40%
T514	Over \$27,300 but	
T515	not over \$30,600	35%

T516	Over \$30,600 but	
T517	not over \$31,100	30%
T518	Over \$31,100 but	
T519	not over \$31,600	25%
T520	Over \$31,600 but	
T521	not over \$32,100	20%
T522	Over \$32,100 but	
T523	not over \$37,900	15%
T524	Over \$37,900 but	
T525	not over \$38,400	14%
T526	Over \$38,400 but	
T527	not over \$38,900	13%
T528	Over \$38,900 but	
T529	not over \$39,400	12%
T530	Over \$39,400 but	
T531	not over \$39,900	11%
T532	Over \$39,900 but	
T533	not over \$72,000	10%
T534	Over \$72,000 but	
T535	not over \$72,500	9%
T536	Over \$72,500 but	
T537	not over \$73,000	8%
T538	Over \$73,000 but	
T539	not over \$73,500	7%
T540	Over \$73,500 but	
T541	not over \$74,000	6%
T542	Over \$74,000 but	
T543	not over \$74,500	5%
T544	Over \$74,500 but	
T545	not over \$75,000	4%
T546	Over \$75,000 but	
T547	not over \$75,500	3%
T548	Over \$75,500 but	
T549	not over \$76,000	2%

T550	Over \$76,000 but	
T551	not over \$76,500	1%

928 (NEW) (R) For taxable years commencing on or after January 1,  
 929 2025, but prior to January 1, 2026:

T552	Connecticut	
T553	Adjusted Gross Income	Amount of Credit
T554	Over \$19,500 but	
T555	not over \$24,400	75%
T556	Over \$24,400 but	
T557	not over \$24,900	70%
T558	Over \$24,900 but	
T559	not over \$25,400	65%
T560	Over \$25,400 but	
T561	not over \$25,900	60%
T562	Over \$25,900 but	
T563	not over \$26,400	55%
T564	Over \$26,400 but	
T565	not over \$26,900	50%
T566	Over \$26,900 but	
T567	not over \$27,400	45%
T568	Over \$27,400 but	
T569	not over \$27,900	40%
T570	Over \$27,900 but	
T571	not over \$31,200	35%
T572	Over \$31,200 but	
T573	not over \$31,700	30%
T574	Over \$31,700 but	
T575	not over \$32,200	25%
T576	Over \$32,200 but	
T577	not over \$32,700	20%
T578	Over \$32,700 but	
T579	not over \$38,600	15%
T580	Over \$38,600 but	

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T581	not over \$39,100	14%
T582	Over \$39,100 but	
T583	not over \$39,600	13%
T584	Over \$39,600 but	
T585	not over \$40,100	12%
T586	Over \$40,100 but	
T587	not over \$40,600	11%
T588	Over \$40,600 but	
T589	not over \$73,000	10%
T590	Over \$73,000 but	
T591	not over \$73,500	9%
T592	Over \$73,500 but	
T593	not over \$74,000	8%
T594	Over \$74,000 but	
T595	not over \$74,500	7%
T596	Over \$74,500 but	
T597	not over \$75,000	6%
T598	Over \$75,000 but	
T599	not over \$75,500	5%
T600	Over \$75,500 but	
T601	not over \$76,000	4%
T602	Over \$76,000 but	
T603	not over \$76,500	3%
T604	Over \$76,500 but	
T605	not over \$77,000	2%
T606	Over \$77,000 but	
T607	not over \$77,500	1%

930 (NEW) (S) For taxable years commencing on or after January 1,  
 931 2026:

T608	Connecticut	
T609	Adjusted Gross Income	Amount of Credit
T610	Over \$20,000 but	
T611	not over \$25,000	75%

T612	Over \$25,000 but	
T613	not over \$25,500	70%
T614	Over \$25,500 but	
T615	not over \$26,000	65%
T616	Over \$26,000 but	
T617	not over \$26,500	60%
T618	Over \$26,500 but	
T619	not over \$27,000	55%
T620	Over \$27,000 but	
T621	not over \$27,500	50%
T622	Over \$27,500 but	
T623	not over \$28,000	45%
T624	Over \$28,000 but	
T625	not over \$28,500	40%
T626	Over \$28,500 but	
T627	not over \$31,900	35%
T628	Over \$31,900 but	
T629	not over \$32,400	30%
T630	Over \$32,400 but	
T631	not over \$32,900	25%
T632	Over \$32,900 but	
T633	not over \$33,400	20%
T634	Over \$33,400 but	
T635	not over \$39,400	15%
T636	Over \$39,400 but	
T637	not over \$39,900	14%
T638	Over \$39,900 but	
T639	not over \$40,400	13%
T640	Over \$40,400 but	
T641	not over \$40,900	12%
T642	Over \$40,900 but	
T643	not over \$41,400	11%
T644	Over \$41,400 but	
T645	not over \$75,000	10%

T646	Over \$75,000 but	
T647	not over \$75,500	9%
T648	Over \$75,500 but	
T649	not over \$76,000	8%
T650	Over \$76,000 but	
T651	not over \$76,500	7%
T652	Over \$76,500 but	
T653	not over \$77,000	6%
T654	Over \$77,000 but	
T655	not over \$77,500	5%
T656	Over \$77,500 but	
T657	not over \$78,000	4%
T658	Over \$78,000 but	
T659	not over \$78,500	3%
T660	Over \$78,500 but	
T661	not over \$79,000	2%
T662	Over \$79,000 but	
T663	not over \$79,500	1%

932 Sec. 17. Section 22a-200c of the general statutes is repealed and the  
 933 following is substituted in lieu thereof (*Effective from passage*):

934 (a) The Commissioner of Energy and Environmental Protection  
 935 shall adopt regulations, in accordance with chapter 54, to implement  
 936 the Regional Greenhouse Gas Initiative.

937 (b) The Department of Energy and Environmental Protection shall  
 938 auction all emissions allowances and invest the proceeds. [, which]  
 939 Except as provided in subdivision (2) of this subsection, such proceeds  
 940 shall be deposited into a Regional Greenhouse Gas account established  
 941 by the Comptroller as a separate, nonlapsing account within the  
 942 General Fund, on behalf of electric ratepayers in energy conservation,  
 943 load management and Class I renewable energy programs. In making  
 944 such investments, the Commissioner of Energy and Environmental  
 945 Protection shall consider strategies that maximize cost effective

946 reductions in greenhouse gas emission. Allowances shall be auctioned  
947 under the oversight of the Department of Energy and Environmental  
948 Protection by a contractor or trustee on behalf of the electric  
949 ratepayers. On or before July 1, 2015, notwithstanding subparagraph  
950 (C) of subdivision (5) of subsection (f) of section 22a-174-31 of the  
951 regulations of Connecticut state agencies, the commissioner may  
952 allocate to the Connecticut Green Bank any portion of auction proceeds  
953 in excess of the amounts budgeted by electric distribution companies  
954 in the plan submitted to the department on November 1, 2012, in  
955 accordance with section 16-245m, to support energy efficiency  
956 programs, provided any such excess proceeds may be calculated and  
957 allocated on a pro rata basis at the conclusion of any auction. (1) On or  
958 before June 30, 2016, and notwithstanding the provisions of section  
959 22a-174-31 of the regulations of Connecticut state agencies, the  
960 commissioner shall transfer to the General Fund two million dollars of  
961 the balance of the Regional Greenhouse Gas account. (2)  
962 Notwithstanding the provisions of section 22a-174-31 of the  
963 regulations of Connecticut state agencies, the commissioner shall  
964 transfer to the General Fund five million dollars of auction proceeds in  
965 each month of July, October, January and April of the fiscal year  
966 ending June 30, 2018.

967 (c) The regulations adopted pursuant to subsection (a) of this section  
968 may include provisions to cover the reasonable administrative costs  
969 associated with the implementation of the Regional Greenhouse Gas  
970 Initiative in Connecticut and to fund assessment and planning of  
971 measures to reduce emissions, mitigate the impacts of climate change  
972 and to cover the reasonable administrative costs of state agencies  
973 associated with the adoption of regulations, plans and policies in  
974 accordance with section 22a-200a. Such costs shall not exceed seven  
975 and one-half per cent of the total projected allowance value. Such  
976 regulations may also set aside a portion of the allowances to support  
977 the voluntary renewable energy provisions of the Regional  
978 Greenhouse Gas Initiative model rule and combined heat and power.

979 (d) Any allowances or allowance value allocated to the energy  
 980 conservation load management program on behalf of electric  
 981 ratepayers shall be incorporated into the planning and procurement  
 982 process in sections 16a-3a and 16a-3b.

983 Sec. 18. Section 4-66l of the 2016 supplement to the general statutes  
 984 is repealed and the following is substituted in lieu thereof (*Effective*  
 985 *from passage*):

986 (a) For the purposes of this section:

987 (1) "FY 15 mill rate" means the mill rate a municipality uses during  
 988 the fiscal year ending June 30, 2015;

989 (2) "Mill rate" means, unless otherwise specified, the mill rate a  
 990 municipality uses to calculate tax bills for motor vehicles;

991 (3) "Municipality" means any town, city, consolidated town and city  
 992 or consolidated town and borough;

993 (4) "Municipal spending" means:

T664	Municipal		Municipal		
T665	spending for		spending for		
T666	the fiscal year	-	the fiscal year		
T667	prior to the		two years		
T668	current fiscal		prior to the		
T669	year		current year	X	
T670				100	= Municipal spending;
T671	Municipal spending for the fiscal				
T672	year two years prior to the				
T673	current year				

994 (5) "Per capita distribution" means:

T674	[Town] <u>Municipal</u>		Sales tax revenue		
T675	population	X		=	Per capita distribution;

T676 \_\_\_\_\_  
T677 Total state population

995 (6) "Pro rata distribution" means:

T678 Municipal weighted  
T679 mill rate  
T680 calculation

T681 \_\_\_\_\_ X Sales tax revenue = Pro rata distribution;  
T682 Sum of all municipal  
T683 weighted mill rate  
T684 calculations combined

996 (7) "Regional council of governments" means any such council  
997 organized under the provisions of sections 4-124i to 4-124p, inclusive;

998 (8) ["Town population"] "Municipal population" means the number  
999 of persons in a municipality according to the most recent estimate of  
1000 the Department of Public Health;

1001 (9) "Total state population" means the number of persons in this  
1002 state according to the most recent estimate published by the  
1003 Department of Public Health;

1004 (10) "Weighted mill rate" means a municipality's FY 15 mill rate  
1005 divided by the average of all municipalities' FY 15 mill rate;

1006 (11) "Weighted mill rate calculation" means per capita distribution  
1007 multiplied by a municipality's weighted mill rate;

1008 (12) "Sales tax revenue" means the moneys in the account remaining  
1009 for distribution pursuant to subdivision (7) of subsection (b) of this  
1010 section;

1011 (13) "District" means any district, as defined in section 7-324; [and]

1012 (14) "Secretary" means the Secretary of the Office of Policy and

1013 Management;

1014 (15) For the fiscal year ending June 30, 2017, "mill rate cap" means 32  
 1015 mills and for fiscal years ending on and after June 30, 2018, "mill rate  
 1016 cap" means 29.36 mills;

1017 (16) "2015 actual levy" means the amount of property taxes levied by  
 1018 a municipality and any district located within such municipality on  
 1019 motor vehicles for the assessment year commencing October 1, 2013,  
 1020 including vehicles on the 2013 supplemental grand list;

1021 (17) "2016 assessed value" means:

T685	<u>2015 actual levy</u>		<u>X 1,000</u>		<u>= 2016 assessed value;</u>
T686	_____				
T687	<u>Mill rate for the fiscal</u>				
T688	<u>year ending June 30, 2016</u>				

1022 (18) "Levy that would have been received for the fiscal year ending  
 1023 June 30, 2016" means:

T689	<u>2016 assessed value</u>		<u>X Mill rate cap</u>		<u>= Levy that would have been</u>
T690	_____				<u>received for the year ending</u>
T691	<u>1,000</u>				<u>June 30, 2016;</u>

1024 (19) "2017 actual levy" means the amount of property taxes levied by  
 1025 a municipality and any district located within such municipality on  
 1026 motor vehicles for the assessment year commencing October 1, 2015,  
 1027 including vehicles on the 2015 supplemental grand list;

1028 (20) "2017 assessed value" means:

T692	<u>2017 actual levy</u>		<u>X 1,000</u>		<u>= 2017 assessed value; and</u>
T693	_____				
T694	<u>Mill rate for the fiscal</u>				
T695	<u>year ending June 30, 2017</u>				

1029        (21) "Levy that would have been received for the fiscal year ending  
1030 June 30, 2017" means:

T696	<u>2017 assessed value</u>			
T697	_____	X Mill rate cap	=	<u>Levy that would have been</u>
				<u>received for the year ending</u>
T698	<u>1,000</u>			<u>June 30, 2017.</u>

1031        (b) There is established an account to be known as the "municipal  
1032 revenue sharing account" which shall be a separate, nonlapsing  
1033 account within the General Fund. The account shall contain any  
1034 moneys required by law to be deposited in the account. The secretary  
1035 shall set aside and ensure availability of moneys in the account in the  
1036 following order of priority and shall transfer or disburse such moneys  
1037 as follows:

1038        (1) Ten million dollars for the fiscal year ending June 30, 2016, shall  
1039 be transferred not later than April fifteenth for the purposes of grants  
1040 under section 10-262h;

1041        (2) For the fiscal year ending June 30, 2017, and each fiscal year  
1042 thereafter, moneys sufficient to make motor vehicle property tax  
1043 grants payable to municipalities pursuant to subsection (c) of this  
1044 section shall be expended not later than August first annually by the  
1045 secretary;

1046        (3) For the fiscal year ending June 30, 2017, and each fiscal year  
1047 thereafter, moneys sufficient to make the grants payable from the  
1048 select payment in lieu of taxes grant account established pursuant to  
1049 section 12-18c shall annually be transferred to the select payment in  
1050 lieu of taxes account in the Office of Policy and Management;

1051        (4) For the fiscal years ending June 30, 2017, June 30, 2018, and June  
1052 30, 2019, moneys sufficient to make the municipal revenue sharing  
1053 grants payable to municipalities pursuant to subsection (d) of this

1054 section shall be expended not later than October thirty-first annually  
1055 by the secretary;

1056 (5) Ten million dollars for the fiscal year ending June 30, 2017, shall  
1057 be transferred not later than April fifteenth for the purposes of grants  
1058 under section 10-262h;

1059 (6) (A) For the fiscal year ending June 30, 2017, three million dollars  
1060 shall be expended by the secretary for the purposes of the regional  
1061 services grants pursuant to subsection (e) of this section to the regional  
1062 councils of governments, and (B) for the fiscal year ending June 30,  
1063 2018, and each fiscal year thereafter, seven million dollars shall be  
1064 expended for the purposes of the regional services grants pursuant to  
1065 subsection (e) of this section to the regional councils of governments;  
1066 and

1067 (7) For the fiscal year ending June 30, 2020, and each fiscal year  
1068 thereafter, moneys in the account remaining shall be expended  
1069 annually by the secretary for the purposes of the municipal revenue  
1070 sharing grants established pursuant to subsection (f) of this section.  
1071 Any such moneys deposited in the account for municipal revenue  
1072 sharing grants between October first and June thirtieth shall be  
1073 distributed to municipalities on the following October first and any  
1074 such moneys deposited in the account between July first and  
1075 September thirtieth shall be distributed to municipalities on the  
1076 following January thirty-first. Any [town] municipality may apply to  
1077 the Office of Policy and Management on or after July first for early  
1078 disbursement of a portion of such grant. The Office of Policy and  
1079 Management may approve such an application if it finds that early  
1080 disbursement is required in order for a [town] municipality to meet its  
1081 cash flow needs. No early disbursement approved by said office may  
1082 be issued later than September thirtieth.

1083 (c) (1) For any municipality that is not required to effect a  
1084 reevaluation of real property under section 12-62 for the assessment  
1085 year commencing October 1, 2014, or October 1, 2015: (A) For the fiscal

1086 year ending June 30, 2017, motor vehicle property tax grants to  
1087 municipalities that impose mill rates on real property and personal  
1088 property other than motor vehicles greater than 32 mills or that, when  
1089 combined with the mill rate on real property and personal property  
1090 other than motor vehicles of any district located within the  
1091 municipality, impose mill rates on real property and personal property  
1092 other than motor vehicles greater than 32 mills, shall be made in an  
1093 amount equal to the difference between the amount of property taxes  
1094 levied by the municipality and any district located within the  
1095 municipality on motor vehicles for the assessment year commencing  
1096 October 1, 2013, including motor vehicles on the 2013 supplemental  
1097 grand list, and the amount such levy would have been if the mill rate  
1098 on motor vehicles for said assessment year was 32 mills; and [(2)] (B)  
1099 for the fiscal year ending June 30, 2018, and each fiscal year thereafter,  
1100 motor vehicle property tax grants to municipalities that impose mill  
1101 rates on real property and personal property other than motor vehicles  
1102 greater than 29.36 mills or that, when combined with the mill rate on  
1103 real property and personal property other than motor vehicles of any  
1104 district located within the municipality, impose mill rates on real  
1105 property and personal property other than motor vehicles greater than  
1106 29.36 mills, shall be made in an amount equal to the difference  
1107 between the amount of property taxes levied by the municipality and  
1108 any district located within the municipality on motor vehicles for the  
1109 assessment year commencing October 1, 2013, including motor  
1110 vehicles on the 2013 supplemental grand list, and the amount such  
1111 levy would have been if the mill rate on motor vehicles for said  
1112 assessment year was 29.36 mills.

1113 (2) For any municipality required to effect a revaluation of real  
1114 property under section 12-62 for the assessment year commencing  
1115 October 1, 2014: (A) For the fiscal year ending June 30, 2017, motor  
1116 vehicle property tax grants to municipalities that impose mill rates on  
1117 real property and personal property other than motor vehicles greater  
1118 than 32 mills or that, when combined with the mill rate on real  
1119 property and personal property other than motor vehicles of any

1120 district located within the municipality, impose mill rates on real  
1121 property and personal property other than motor vehicles greater than  
1122 32 mills, shall be made in an amount equal to the difference between  
1123 the 2015 actual levy and the levy that would have been received for the  
1124 fiscal year ending June 30, 2016; and (B) for the fiscal year ending June  
1125 30, 2018, and each fiscal year thereafter, motor vehicle property tax  
1126 grants to municipalities that impose mill rates on real property and  
1127 personal property other than motor vehicles greater than 29.36 mills or  
1128 that, when combined with the mill rate on real property and personal  
1129 property other than motor vehicles of any district located within the  
1130 municipality, impose mill rates on real property and personal property  
1131 other than motor vehicles greater than 29.36 mills, shall be made in an  
1132 amount equal to the difference between the 2015 actual levy and the  
1133 levy that would have been received for the fiscal year ending June 30,  
1134 2016.

1135 (3) For any municipality required to effect a revaluation of real  
1136 property under section 12-62 for the assessment year commencing  
1137 October 1, 2015: (A) For the fiscal year ending June 30, 2017, motor  
1138 vehicle property tax grants to municipalities that impose mill rates on  
1139 real property and personal property other than motor vehicles greater  
1140 than 32 mills or that, when combined with the mill rate on real  
1141 property and personal property other than motor vehicles of any  
1142 district located within the municipality, impose mill rates on real  
1143 property and personal property other than motor vehicles greater than  
1144 32 mills, shall be made in an amount equal to the difference between  
1145 the 2017 actual levy and the levy that would have been received for the  
1146 fiscal year ending June 30, 2017; and (B) for the fiscal year ending June  
1147 30, 2018, and each fiscal year thereafter, motor vehicle property tax  
1148 grants to municipalities that impose mill rates on real property and  
1149 personal property other than motor vehicles greater than 29.36 mills or  
1150 that, when combined with the mill rate on real property and personal  
1151 property other than motor vehicles of any district located within the  
1152 municipality, impose mill rates on real property and personal property  
1153 other than motor vehicles greater than 29.36 mills, shall be made in an

1154 amount equal to the difference between the 2017 actual levy and the  
 1155 levy that would have been received for the fiscal year ending June 30,  
 1156 2017.

1157 (4) Not later than fifteen calendar days after receiving a property tax  
 1158 grant pursuant to this section, the municipality shall disburse to any  
 1159 district located within the municipality the amount of any such  
 1160 property tax grant that is attributable to the district.

1161 (d) For the fiscal years ending June 30, 2017, June 30, 2018, and June  
 1162 30, 2019, each municipality shall receive a municipal revenue sharing  
 1163 grant. The total amount of the grant payable is as follows:

T699	Municipality	Grant [Amounts] <u>Amount</u>
T700	Andover	96,020
T701	Ansonia	643,519
T702	Ashford	125,591
T703	Avon	539,387
T704	Barkhamsted	109,867
T705	Beacon Falls	177,547
T706	Berlin	1,213,548
T707	Bethany	164,574
T708	Bethel	565,146
T709	Bethlehem	61,554
T710	Bloomfield	631,150
T711	Bolton	153,231
T712	Bozrah	77,420
T713	Branford	821,080
T714	Bridgeport	9,758,441
T715	Bridgewater	22,557
T716	Bristol	1,836,944
T717	Brookfield	494,620
T718	Brooklyn	149,576
T719	Burlington	278,524
T720	Canaan	21,294

T721	Canterbury	84,475
T722	Canton	303,842
T723	Chaplin	69,906
T724	Cheshire	855,170
T725	Chester	83,109
T726	Clinton	386,660
T727	Colchester	475,551
T728	Colebrook	42,744
T729	Columbia	160,179
T730	Cornwall	16,221
T731	Coventry	364,100
T732	Cromwell	415,938
T733	Danbury	2,993,644
T734	Darien	246,849
T735	Deep River	134,627
T736	Derby	400,912
T737	Durham	215,949
T738	East Granby	152,904
T739	East Haddam	268,344
T740	East Hampton	378,798
T741	East Hartford	2,036,894
T742	East Haven	854,319
T743	East Lyme	350,852
T744	East Windsor	334,616
T745	Eastford	33,194
T746	Easton	223,430
T747	Ellington	463,112
T748	Enfield	1,312,766
T749	Essex	107,345
T750	Fairfield	1,144,842
T751	Farmington	482,637
T752	Franklin	37,871
T753	Glastonbury	1,086,151
T754	Goshen	43,596

T755	Granby	352,440
T756	Greenwich	527,695
T757	Griswold	350,840
T758	Groton	623,548
T759	Guilford	657,644
T760	Haddam	245,344
T761	Hamden	2,155,661
T762	Hampton	54,801
T763	Hartford	1,498,643
T764	Hartland	40,254
T765	Harwinton	164,081
T766	Hebron	300,369
T767	Kent	38,590
T768	Killingly	505,562
T769	Killingworth	122,744
T770	Lebanon	214,717
T771	Ledyard	442,811
T772	Lisbon	65,371
T773	Litchfield	244,464
T774	Lyme	31,470
T775	Madison	536,777
T776	Manchester	1,971,540
T777	Mansfield	756,128
T778	Marlborough	188,665
T779	Meriden	1,893,412
T780	Middlebury	222,109
T781	Middlefield	131,529
T782	Middletown	1,388,602
T783	Milford	2,707,412
T784	Monroe	581,867
T785	Montville	578,318
T786	Morris	40,463
T787	Naugatuck	1,251,980
T788	New Britain	3,131,893

T789	New Canaan	241,985
T790	New Fairfield	414,970
T791	New Hartford	202,014
T792	New Haven	114,863
T793	New London	917,228
T794	New Milford	814,597
T795	Newington	937,100
T796	Newtown	824,747
T797	Norfolk	28,993
T798	North Branford	421,072
T799	North Canaan	95,081
T800	North Haven	702,295
T801	North Stonington	155,222
T802	Norwalk	4,896,511
T803	Norwich	1,362,971
T804	Old Lyme	115,080
T805	Old Saybrook	146,146
T806	Orange	409,337
T807	Oxford	246,859
T808	Plainfield	446,742
T809	Plainville	522,783
T810	Plymouth	367,902
T811	Pomfret	78,101
T812	Portland	277,409
T813	Preston	84,835
T814	Prospect	283,717
T815	Putnam	109,975
T816	Redding	273,185
T817	Ridgefield	738,233
T818	Rocky Hill	584,244
T819	Roxbury	23,029
T820	Salem	123,244
T821	Salisbury	29,897
T822	Scotland	52,109

T823	Seymour	494,298
T824	Sharon	28,022
T825	Shelton	1,016,326
T826	Sherman	56,139
T827	Simsbury	775,368
T828	Somers	203,969
T829	South Windsor	804,258
T830	Southbury	582,601
T831	Southington	1,280,877
T832	Sprague	128,769
T833	Stafford	349,930
T834	Stamford	3,414,955
T835	Sterling	110,893
T836	Stonington	292,053
T837	Stratford	1,627,064
T838	Suffield	463,170
T839	Thomaston	228,716
T840	Thompson	164,939
T841	Tolland	437,559
T842	Torrington	1,133,394
T843	Trumbull	1,072,878
T844	Union	24,878
T845	Vernon	922,743
T846	Voluntown	48,818
T847	Wallingford	1,324,296
T848	Warren	15,842
T849	Washington	36,701
T850	Waterbury	5,595,448
T851	Waterford	372,956
T852	Watertown	652,100
T853	West Hartford	2,075,223
T854	West Haven	1,614,877
T855	Westbrook	116,023
T856	Weston	304,282

T857	Westport	377,722
T858	Wethersfield	1,353,493
T859	Willington	174,995
T860	Wilton	547,338
T861	Winchester	323,087
T862	Windham	739,671
T863	Windsor	854,935
T864	Windsor Locks	368,853
T865	Wolcott	490,659
T866	Woodbridge	274,418
T867	Woodbury	288,147
T868	Woodstock	140,648

1164 (e) For the fiscal year ending June 30, 2017, and each fiscal year  
1165 thereafter, each regional council of governments shall receive a  
1166 regional services grant, the amount of which will be based on a  
1167 formula to be determined by the secretary, except that thirty-five per  
1168 cent of such grant moneys shall be awarded to regional councils of  
1169 governments for the purpose of assisting regional education service  
1170 centers in merging their human resource, finance or technology  
1171 services with such services provided by municipalities within the  
1172 region. No such council shall receive a grant for the fiscal year ending  
1173 June 30, 2018, or any fiscal year thereafter, unless the secretary  
1174 approves a spending plan for such grant moneys submitted by such  
1175 council to the secretary on or before July 1, 2017, and annually  
1176 thereafter. The regional councils of governments shall use such grants  
1177 for planning purposes and to achieve efficiencies in the delivery of  
1178 municipal services by regionalizing such services, including, but not  
1179 limited to, region-wide consolidation of such services. Such efficiencies  
1180 shall not diminish the quality of such services. A unanimous vote of  
1181 the representatives of such council shall be required for approval of  
1182 any expenditure from such grant. On or before October 1, 2017, and  
1183 biennially thereafter, each such council shall submit a report, in  
1184 accordance with section 11-4a, to the joint standing committees of the  
1185 General Assembly having cognizance of matters relating to planning

1186 and development and finance, revenue and bonding. Such report shall  
1187 summarize the expenditure of such grants and provide  
1188 recommendations concerning the expansion, reduction or modification  
1189 of such grants.

1190 (f) For the fiscal year ending June 30, 2020, and each fiscal year  
1191 thereafter, each municipality shall receive a municipal revenue sharing  
1192 grant as follows:

1193 (1) (A) A municipality having a mill rate at or above twenty-five  
1194 shall receive the per capita distribution or pro rata distribution,  
1195 whichever is higher for such municipality.

1196 (B) Such grants shall be increased by a percentage calculated as  
1197 follows:

T869 Sum of per capita distribution amount  
T870 for all municipalities having a mill rate  
T871 below twenty-five - pro rata distribution  
T872 amount for all municipalities  
T873 having a mill rate below twenty-five

T874 \_\_\_\_\_  
T875 Sum of all grants to municipalities  
T876 calculated pursuant to subparagraph (A)  
T877 of subdivision (1) of this subsection.

1198 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of  
1199 this subdivision, Hartford shall receive not more than 5.2 per cent of  
1200 the municipal revenue sharing grants distributed pursuant to this  
1201 subsection; Bridgeport shall receive not more than 4.5 per cent of the  
1202 municipal revenue sharing grants distributed pursuant to this  
1203 subsection; New Haven shall receive not more than 2.0 per cent of the  
1204 municipal revenue sharing grants distributed pursuant to this  
1205 subsection and Stamford shall receive not more than 2.8 per cent of the  
1206 equalization grants distributed pursuant to this subsection. Any excess  
1207 funds remaining after such reductions in payments to Hartford,

1208 Bridgeport, New Haven and Stamford shall be distributed to all other  
1209 municipalities having a mill rate at or above twenty-five on a pro rata  
1210 basis according to the payment they receive pursuant to this  
1211 subdivision; and

1212 (2) A municipality having a mill rate below twenty-five shall receive  
1213 the per capita distribution or pro rata distribution, whichever is less for  
1214 such municipality.

1215 (3) For the purposes of this subsection, "mill rate" means the mill  
1216 rate for real property and personal property other than motor vehicles.

1217 (g) Except as provided in subsection (c) of this section, a  
1218 municipality may disburse any municipal revenue sharing grant funds  
1219 to a district within such municipality.

1220 (h) [For] (1) Except as provided in subdivision (2) of this subsection,  
1221 for the fiscal year ending June 30, 2018, and each fiscal year thereafter,  
1222 the amount of the grant payable to a municipality in any year in  
1223 accordance with subsection (d) or (f) of this section shall be reduced if  
1224 such municipality increases its [general] adopted budget expenditures  
1225 for such fiscal year above a cap equal to the amount of [general]  
1226 adopted budget expenditures authorized for the previous fiscal year  
1227 by 2.5 per cent or more or the rate of inflation, whichever is greater.  
1228 Such reduction shall be in an amount equal to fifty cents for every  
1229 dollar expended over the cap set forth in this subsection. For the  
1230 purposes of this section, (A) "municipal spending" does not include  
1231 expenditures for debt service, special education, implementation of  
1232 court orders or arbitration awards, expenditures associated with a  
1233 major disaster or emergency declaration by the President of the United  
1234 States or a disaster emergency declaration issued by the Governor  
1235 pursuant to chapter 517, [or] any disbursement made to a district  
1236 pursuant to subsection (c) or (g) of this section, budgeting for an  
1237 audited deficit, nonrecurring grants, capital expenditures or payments  
1238 on unfunded pension liabilities, (B) "adopted budget expenditures"  
1239 includes expenditures from a municipality's general fund and

1240 expenditures from any nonbudgeted funds, and (C) "capital  
1241 expenditure" means a nonrecurring capital expenditure of one  
1242 hundred thousand dollars or more. Each municipality shall annually  
1243 certify to the secretary, on a form prescribed by said secretary, whether  
1244 such municipality has exceeded the cap set forth in this subsection and  
1245 if so the amount by which the cap was exceeded.

1246 (2) For the fiscal year ending June 30, 2018, and each fiscal year  
1247 thereafter, the amount of the grant payable to a municipality in any  
1248 year in accordance with subsection (d) or (f) of this section shall not be  
1249 reduced in the case of a municipality whose adopted budget  
1250 expenditures exceed the cap set forth in subdivision (1) of this  
1251 subsection by an amount proportionate to any increase to its municipal  
1252 population from the previous fiscal year, as determined by the  
1253 secretary.

1254 (i) For the fiscal year ending June 30, 2020, and each fiscal year  
1255 thereafter, the amount of the grant payable to a municipality in any  
1256 year in accordance with subsection (f) of this section shall be reduced  
1257 proportionately in the event that the total of such grants in such year  
1258 exceeds the amount available for such grants in the municipal revenue  
1259 sharing account established pursuant to subsection (b) of this section.

1260 Sec. 19. Section 12-18b of the 2016 supplement to the general statutes  
1261 is repealed and the following is substituted in lieu thereof (*Effective*  
1262 *from passage*):

1263 (a) For purposes of this section:

1264 (1) "College and hospital property" means all real property  
1265 described in subsection (a) of section 12-20a;

1266 (2) "District" means any district, as defined in section 7-324;

1267 (3) "Qualified college and hospital property" means college and  
1268 hospital property described in subparagraph (B) of subdivision (2) of  
1269 subsection (b) of this section;

1270 (4) "Qualified state, municipal or tribal property" means state,  
1271 municipal or tribal property described in subparagraphs (A) to (G),  
1272 inclusive, of subdivision (1) of subsection (b) of this section;

1273 (5) "Municipality" means any town, city, borough, consolidated  
1274 town and city and consolidated town and borough;

1275 (6) "Select college and hospital property" means college and hospital  
1276 property described in subparagraph (A) of subdivision (2) of  
1277 subsection (b) of this section;

1278 (7) "Select payment in lieu of taxes account" means the account  
1279 established pursuant to section 12-18c;

1280 (8) "Select state property" means state property described in  
1281 subparagraph (H) of subdivision (1) of subsection (b) of this section;

1282 (9) "State, municipal or tribal property" means all real property  
1283 described in subsection (a) of section 12-19a;

1284 (10) "Tier one districts or municipalities" means the ten districts or  
1285 municipalities with the highest percentage of tax exempt property on  
1286 the list of municipalities prepared by the Secretary of the Office of  
1287 Policy and Management pursuant to subsection (c) of this section and  
1288 having a mill rate of twenty-five mills or more;

1289 (11) "Tier two districts or municipalities" means the next twenty-five  
1290 districts or municipalities after tier one districts or municipalities with  
1291 the highest percentage of tax exempt property on the list of  
1292 municipalities prepared by the Secretary of the Office of Policy and  
1293 Management pursuant to subsection (c) of this section and having a  
1294 mill rate of twenty-five mills or more;

1295 (12) "Tier three districts or municipalities" means all districts and  
1296 municipalities not included in tier one districts or municipalities or tier  
1297 two districts or municipalities;

1298 (13) "Tier one municipalities" means the ten municipalities with the  
1299 highest percentage of tax exempt property on the list of municipalities  
1300 prepared by the Secretary of the Office of Policy and Management  
1301 pursuant to subsection (c) of this section and having a mill rate of  
1302 twenty-five mills or more;

1303 (14) "Tier two municipalities" means the next twenty-five  
1304 municipalities after tier one municipalities with the highest percentage  
1305 of tax exempt property on the list of municipalities prepared by the  
1306 Secretary of the Office of Policy and Management pursuant to  
1307 subsection (c) of this section and having a mill rate of twenty-five mills  
1308 or more; and

1309 (15) "Tier three municipalities" means all municipalities not  
1310 included in tier one municipalities or tier two municipalities.

1311 (b) Notwithstanding the provisions of sections 12-19a and 12-20a, all  
1312 funds appropriated for state grants in lieu of taxes shall be payable to  
1313 municipalities and districts pursuant to the provisions of this section.  
1314 On or before January first, annually, the Secretary of the Office of  
1315 Policy and Management shall determine the amount due, as a state  
1316 grant in lieu of taxes, to each municipality and district in this state  
1317 wherein college and hospital property is located and to each  
1318 municipality in this state wherein state, municipal or tribal property,  
1319 except that which was acquired and used for highways and bridges,  
1320 but not excepting property acquired and used for highway  
1321 administration or maintenance purposes, is located.

1322 (1) The grant payable to any municipality for state, municipal or  
1323 tribal property under the provisions of this section in the fiscal year  
1324 ending June 30, 2017, and each fiscal year thereafter shall be equal to  
1325 the total of:

1326 (A) One hundred per cent of the property taxes that would have  
1327 been paid with respect to any facility designated by the Commissioner  
1328 of Correction, on or before August first of each year, to be a

1329 correctional facility administered under the auspices of the  
1330 Department of Correction or a juvenile detention center under  
1331 direction of the Department of Children and Families that was used for  
1332 incarcerative purposes during the preceding fiscal year. If a list  
1333 containing the name and location of such designated facilities and  
1334 information concerning their use for purposes of incarceration during  
1335 the preceding fiscal year is not available from the Secretary of the State  
1336 on August first of any year, the Commissioner of Correction shall, on  
1337 said date, certify to the Secretary of the Office of Policy and  
1338 Management a list containing such information;

1339 (B) One hundred per cent of the property taxes that would have  
1340 been paid with respect to that portion of the John Dempsey Hospital  
1341 located at The University of Connecticut Health Center in Farmington  
1342 that is used as a permanent medical ward for prisoners under the  
1343 custody of the Department of Correction. Nothing in this section shall  
1344 be construed as designating any portion of The University of  
1345 Connecticut Health Center John Dempsey Hospital as a correctional  
1346 facility;

1347 (C) One hundred per cent of the property taxes that would have  
1348 been paid on any land designated within the 1983 Settlement  
1349 boundary and taken into trust by the federal government for the  
1350 Mashantucket Pequot Tribal Nation on or after June 8, 1999;

1351 (D) Subject to the provisions of subsection (c) of section 12-19a,  
1352 sixty-five per cent of the property taxes that would have been paid  
1353 with respect to the buildings and grounds comprising Connecticut  
1354 Valley Hospital in Middletown;

1355 (E) With respect to any municipality in which more than fifty per  
1356 cent of the property is state-owned real property, one hundred per cent  
1357 of the property taxes that would have been paid with respect to such  
1358 state-owned property;

1359 (F) Forty-five per cent of the property taxes that would have been

1360 paid with respect to all municipally owned airports; except for the  
1361 exemption applicable to such property, on the assessment list in such  
1362 municipality for the assessment date two years prior to the  
1363 commencement of the state fiscal year in which such grant is payable.  
1364 The grant provided pursuant to this section for any municipally  
1365 owned airport shall be paid to any municipality in which the airport is  
1366 located, except that the grant applicable to Sikorsky Airport shall be  
1367 paid one-half to the town of Stratford and one-half to the city of  
1368 Bridgeport;

1369 (G) Forty-five per cent of the property taxes that would have been  
1370 paid with respect to any land designated within the 1983 Settlement  
1371 boundary and taken into trust by the federal government for the  
1372 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into  
1373 trust by the federal government for the Mohegan Tribe of Indians of  
1374 Connecticut, provided the real property subject to this subparagraph  
1375 shall be the land only, and shall not include the assessed value of any  
1376 structures, buildings or other improvements on such land; and

1377 (H) Forty-five per cent of the property taxes that would have been  
1378 paid with respect to all other state-owned real property.

1379 (2) (A) The grant payable to any municipality or district for college  
1380 and hospital property under the provisions of this section in the fiscal  
1381 year ending June 30, 2017, and each fiscal year thereafter shall be equal  
1382 to the total of seventy-seven per cent of the property taxes that, except  
1383 for any exemption applicable to any institution of higher education or  
1384 general hospital facility under the provisions of section 12-81, would  
1385 have been paid with respect to college and hospital property on the  
1386 assessment list in such municipality or district for the assessment date  
1387 two years prior to the commencement of the state fiscal year in which  
1388 such grant is payable; and

1389 (B) Notwithstanding the provisions of subparagraph (A) of this  
1390 subdivision, the grant payable to any municipality or district with  
1391 respect to a campus of the United States Department of Veterans

1392 Affairs Connecticut Healthcare Systems shall be one hundred per cent.

1393 (c) The Secretary of the Office of Policy and Management shall list  
1394 municipalities, boroughs and districts based on the percentage of real  
1395 property on the 2012 grand list of each municipality that is exempt  
1396 from property tax under any provision of the general statutes other  
1397 than that property described in subparagraph (A) of subdivision (1) of  
1398 subsection (b) of this section. Boroughs and districts shall have the  
1399 same ranking as the town, city, consolidated town and city or  
1400 consolidated town and borough in which such borough or district is  
1401 located.

1402 (d) For the fiscal [year] years ending June 30, 2017, June 30, 2018,  
1403 and June 30, 2019, in the event that the total of grants payable to each  
1404 municipality and district in accordance with the provisions of  
1405 subsection (b) of this section exceeds the amount appropriated for the  
1406 purposes of said subsection (b) for [said] the applicable fiscal year: (1)  
1407 The amount of the grant payable to each municipality for state,  
1408 municipal or tribal property and to each municipality or district for  
1409 college and hospital property shall be reduced proportionately,  
1410 provided the percentage of the property taxes payable to a  
1411 municipality or district with respect to such property shall not be  
1412 lower than the percentage paid to the municipality or district for such  
1413 property for the fiscal year ending June 30, 2015; and (2) certain  
1414 municipalities and districts shall receive an additional payment in lieu  
1415 of taxes grant payable from the select payment in lieu of taxes account.  
1416 The total amount of the grant payment is as follows:

T878	Municipality/District	Grant Amount
T879	Ansonia	20,543
T880	Bridgeport	3,236,058
T881	Chaplin	11,177
T882	Danbury	620,540
T883	Deep River	1,961
T884	Derby	138,841

T885	East Granby	9,904
T886	East Hartford	214,997
T887	Hamden	620,903
T888	Hartford	12,422,113
T889	Killingly	46,615
T890	Ledyard	3,012
T891	Litchfield	13,907
T892	Mansfield	2,630,447
T893	Meriden	259,564
T894	Middletown	727,324
T895	Montville	26,217
T896	New Britain	2,085,537
T897	New Haven	15,246,372
T898	New London	1,356,780
T899	Newington	176,884
T900	North Canaan	4,393
T901	Norwich	259,862
T902	Plainfield	16,116
T903	Simsbury	21,671
T904	Stafford	43,057
T905	Stamford	552,292
T906	Suffield	53,767
T907	Wallingford	61,586
T908	Waterbury	3,284,145
T909	West Hartford	211,483
T910	West Haven	339,563
T911	Windham	1,248,096
T912	Windsor	9,660
T913	Windsor Locks	32,533
T914	Borough of Danielson (Killingly)	2,232
T915	Borough of Litchfield	143
T916	Middletown: South Fire District	1,172
T917	Plainfield - Plainfield Fire District	309
T918	West Haven First Center (D1)	1,187

T919	West Haven: Allingtown FD (D3)	53,053
T920	West Haven: West Shore FD (D2)	35,065

1417 (e) (1) For the fiscal year ending June 30, [2018] 2020, and each fiscal  
1418 year thereafter, in the event that the total of grants payable to each  
1419 municipality and district in accordance with the provisions of  
1420 subsection (b) of this section exceeds the amount appropriated for the  
1421 purposes of said subsection (b) for said fiscal years:

1422 (A) The amount of the grant payable to each municipality for  
1423 qualified state, municipal or tribal property and to each municipality  
1424 or district for qualified college and hospital property shall be reduced  
1425 proportionately, provided the percentage of the property taxes payable  
1426 to a municipality or district with respect to such property shall not be  
1427 lower than the percentage paid to the municipality or district for such  
1428 property for the fiscal year ending June 30, 2015;

1429 (B) The amount of the grant payable to each municipality or district  
1430 for select college and hospital property shall be reduced as follows: (i)  
1431 Tier one districts or municipalities shall each receive a grant in lieu of  
1432 taxes equal to forty-two per cent of the property taxes that would have  
1433 been paid to such municipality or district on select college and hospital  
1434 property; (ii) tier two districts or municipalities shall each receive a  
1435 grant in lieu of taxes equal to thirty-seven per cent of the property  
1436 taxes that would have been paid to such municipality or district on  
1437 select college and hospital property; and (iii) tier three districts or  
1438 municipalities shall each receive a grant in lieu of taxes equal to thirty-  
1439 two per cent of the property taxes that would have been paid to such  
1440 municipality or district on select college and hospital property. Grants  
1441 in excess of thirty-two per cent of the property taxes that would have  
1442 been paid to tier one districts or municipalities and to tier two districts  
1443 or municipalities on select college and hospital property shall be  
1444 payable from the select payment in lieu of taxes account; and

1445 (C) The amount of the grant payable to each municipality for select  
1446 state property shall be reduced as follows: (i) Tier one municipalities

1447 shall each receive a grant in lieu of taxes equal to thirty-two per cent of  
1448 the property taxes that would have been paid to such municipality for  
1449 select state property; (ii) tier two municipalities shall each receive a  
1450 grant in lieu of taxes equal to twenty-eight per cent of the property  
1451 taxes that would have been paid to such municipality for select state  
1452 property; and (iii) tier three municipalities shall each receive a grant in  
1453 lieu of taxes equal to twenty-four per cent of the property taxes that  
1454 would have been paid to such municipality for select state property.  
1455 Grants in excess of twenty-four per cent of the property taxes that  
1456 would have been paid to tier one municipalities and to tier two  
1457 municipalities on select state property shall be payable from the select  
1458 payment in lieu of taxes account.

1459 (2) In the event that the total of grants payable to each municipality  
1460 and district in accordance with the provisions of subsection (b) of this  
1461 section and subdivision (1) of this subsection exceeds the amount  
1462 appropriated for the purposes of said subsection and the amount  
1463 available in the select payment in lieu of taxes account in any fiscal  
1464 year, the amount of the grant payable to each municipality for state,  
1465 municipal or tribal property and to each municipality or district for  
1466 college and hospital property shall be reduced proportionately,  
1467 provided (A) the grant payable to tier one districts or municipalities  
1468 for select college and hospital property shall be ten percentage points  
1469 more than the grant payable to tier three districts or municipalities for  
1470 such property, (B) the grant payable to tier two districts or  
1471 municipalities for select college and hospital property shall be five  
1472 percentage points more than the grant payable to tier three districts or  
1473 municipalities for such property, (C) the grant payable to tier one  
1474 municipalities for select state property shall be eight percentage points  
1475 more than the grant payable to tier three municipalities for such  
1476 property, and (D) the grant payable to tier two municipalities for select  
1477 state property shall be four percentage points more than the grant  
1478 payable to tier three municipalities for such property. Grants to tier  
1479 one municipalities or districts and grants to tier two municipalities or  
1480 districts in excess of grants paid to tier three municipalities or districts

1481 that would have been paid on select college and hospital property shall  
1482 be payable from the select payment in lieu of taxes account. Grants to  
1483 tier one municipalities and grants to tier two municipalities in excess  
1484 of grants paid to tier three municipalities that would have been paid  
1485 on select state property shall be payable from the select payment in  
1486 lieu of taxes account.

1487 (f) Notwithstanding the provisions of subsections (a) to (d),  
1488 inclusive, of this section, for any municipality receiving payments  
1489 under section 15-120ss, property located in such municipality at  
1490 Bradley International Airport shall not be included in the calculation of  
1491 any state grant in lieu of taxes pursuant to this section.

1492 (g) For purposes of this section, any real property which is owned  
1493 by the John Dempsey Hospital Finance Corporation established  
1494 pursuant to the provisions of sections 10a-250 to 10a-263, inclusive, or  
1495 by one or more subsidiary corporations established pursuant to  
1496 subdivision (13) of section 10a-254 and which is free from taxation  
1497 pursuant to the provisions of section 10a-259 shall be deemed to be  
1498 state-owned real property.

1499 (h) The Office of Policy and Management shall report, in accordance  
1500 with the provisions of section 11-4a, to the joint standing committee of  
1501 the General Assembly having cognizance of matters relating to finance,  
1502 revenue and bonding, on or before July 1, 2017, and on or before July  
1503 first annually thereafter until July 1, 2020, with regard to the grants  
1504 distributed in accordance with this section, and shall include in such  
1505 reports any recommendations for changes in the grants.

1506 Sec. 20. (NEW) (*Effective January 1, 2017*) (a) Beginning with the  
1507 monthly period ending January 1, 2017, and each monthly period  
1508 thereafter, each payment settlement entity, as defined in Section  
1509 6050W of the Internal Revenue Code, as defined in section 12-701 of  
1510 the general statutes, that makes payments to a retailer in Connecticut  
1511 in connection with a credit card or debit card transaction during the  
1512 applicable monthly period shall file an informational report with the

1513 Commissioner of Revenue Services. Such report shall include a listing  
1514 by retailer of each payment that was made to each retailer during the  
1515 applicable monthly period, the date and time each payment was made  
1516 to each retailer, the account number of the account in which each such  
1517 payment was deposited, and the name of the financial institution in  
1518 which each such account is maintained. The report for the monthly  
1519 period ending January 1, 2017, shall be filed with the commissioner on  
1520 or before February 20, 2017, and any report required to be filed  
1521 thereafter shall be filed on or before the twentieth day of the month  
1522 following the applicable monthly period.

1523 (b) Each payment settlement entity shall electronically submit the  
1524 informational report required under this section, on a form prescribed  
1525 by the commissioner. The commissioner shall make such form  
1526 available on or before December 1, 2016, and on or before December  
1527 first annually thereafter.

1528 (c) Any payment settlement entity that fails to file the informational  
1529 report required under this section shall be subject to a penalty of one  
1530 thousand dollars for each such failure. Any penalty imposed under  
1531 this section shall not be subject to waiver.

1532 (d) The commissioner may enter into agreements with payment  
1533 settlement entities to facilitate the issuance of tax warrants on such  
1534 entities under the provisions of section 12-35 of the general statutes for  
1535 payments made by such entities to retailers in Connecticut.

1536 Sec. 21. Section 12-263i of the 2016 supplement to the general  
1537 statutes is repealed and the following is substituted in lieu thereof  
1538 (*Effective July 1, 2016, and applicable to calendar quarters commencing on or*  
1539 *after said date*):

1540 (a) As used in this section:

1541 (1) "Ambulatory surgical center" means an entity included within  
1542 the definition of said term that is set forth in 42 CFR 416.2 and that is  
1543 licensed by the Department of Public Health as an outpatient surgical

1544 facility, and any other ambulatory surgical center that is Medicare  
1545 certified;

1546 (2) "Commissioner" means the Commissioner of Revenue Services;  
1547 and

1548 (3) "Department" means the Department of Revenue Services.

1549 (b) (1) For each calendar quarter commencing on or after October 1,  
1550 2015, and prior to July 1, 2016, there is hereby imposed a tax on each  
1551 ambulatory surgical center in this state to be paid each calendar  
1552 quarter. The tax imposed by this [section] subdivision shall be at the  
1553 rate of six per cent of the gross receipts of each ambulatory surgical  
1554 center, except that such tax shall not be imposed on any amount of  
1555 such gross receipts that constitutes either (A) the first million dollars of  
1556 gross receipts of the ambulatory surgical center in the [applicable]  
1557 fiscal year ending June 30, 2016, or (B) net patient revenue of a hospital  
1558 that is subject to the tax imposed under this chapter.

1559 (2) For each calendar quarter commencing on or after July 1, 2016,  
1560 and prior to July 1, 2017, there is hereby imposed a tax on each  
1561 ambulatory surgical center in this state to be paid each calendar  
1562 quarter. The tax imposed by this subdivision shall be at the rate of five  
1563 and one-half per cent of the gross receipts of each ambulatory surgical  
1564 center, except that such tax shall not be imposed on any amount of  
1565 such gross receipts that constitutes either (A) the first one million one  
1566 hundred thousand dollars of gross receipts of the ambulatory surgical  
1567 center in the fiscal year ending June 30, 2017, or (B) net patient revenue  
1568 of a hospital that is subject to the tax imposed under this chapter.

1569 (3) For each calendar quarter commencing on or after July 1, 2017,  
1570 there is hereby imposed a tax on each ambulatory surgical center in  
1571 this state to be paid each calendar quarter. The tax imposed by this  
1572 subdivision shall be at the rate of five and one-quarter per cent of the  
1573 gross receipts of each ambulatory surgical center, except that such tax  
1574 shall not be imposed on any amount of such gross receipts that

1575 constitutes either (A) the first one million one hundred thousand  
1576 dollars of gross receipts of the ambulatory surgical center in the  
1577 applicable fiscal year, or (B) net patient revenue of a hospital that is  
1578 subject to the tax imposed under this chapter.

1579 (4) Nothing in this section shall prohibit an ambulatory surgical  
1580 center from seeking remuneration for the tax imposed by this section.

1581 [(2)] (5) Each ambulatory surgical center shall, on or before January  
1582 31, 2016, and thereafter on or before the last day of January, April, July  
1583 and October of each year, render to the commissioner a return, on  
1584 forms prescribed or furnished by the commissioner, reporting the  
1585 name and location of such ambulatory surgical center, the entire  
1586 amount of gross receipts generated by such ambulatory surgical center  
1587 during the calendar quarter ending on the last day of the preceding  
1588 month and such other information as the commissioner deems  
1589 necessary for the proper administration of this section. The tax  
1590 imposed under this section shall be due and payable on the due date of  
1591 such return. Each ambulatory surgical center shall be required to file  
1592 such return electronically with the department and to make payment  
1593 of such tax by electronic funds transfer in the manner provided by  
1594 chapter 228g, regardless of whether such ambulatory surgical center  
1595 would have otherwise been required to file such return electronically  
1596 or to make such tax payment by electronic funds transfer under the  
1597 provisions of chapter 228g.

1598 (c) Whenever the tax imposed under this section is not paid when  
1599 due, a penalty of ten per cent of the amount due and unpaid or fifty  
1600 dollars, whichever is greater, shall be imposed and interest at the rate  
1601 of one per cent per month or fraction thereof shall accrue on such tax  
1602 from the due date of such tax until the date of payment.

1603 (d) The provisions of sections 12-548, 12-550 to 12-554, inclusive, and  
1604 12-555a shall apply to the provisions of this section in the same manner  
1605 and with the same force and effect as if the language of said sections  
1606 had been incorporated in full into this section and had expressly

1607 referred to the tax imposed under this section, except to the extent that  
1608 any provision is inconsistent with a provision in this section.

1609 (e) For the fiscal year ending June 30, 2016, and each fiscal year  
1610 thereafter, the Comptroller is authorized to record as revenue for each  
1611 fiscal year the amount of tax imposed under the provisions of this  
1612 section prior to the end of each fiscal year and which tax is received by  
1613 the Commissioner of Revenue Services not later than five business  
1614 days after the last day of July immediately following the end of each  
1615 fiscal year.

1616 Sec. 22. (NEW) (*Effective January 1, 2017*) There is established an  
1617 account to be known as the "state-wide marketing and promotion  
1618 account" which shall be a separate, nonlapsing account within the  
1619 General Fund. The account shall contain any moneys required by law  
1620 to be deposited in the account. Moneys in the account shall be  
1621 expended by the Commissioner of Economic and Community  
1622 Development for the purposes of promoting tourism in the state in  
1623 order to maximize the amount of revenue generated by the tax  
1624 imposed under section 12-408 of the general statutes, as amended by  
1625 this act, with respect to the occupancy of any room or rooms in a hotel  
1626 or lodging house.

1627 Sec. 23. Subdivision (1) of section 12-408 of the 2016 supplement to  
1628 the general statutes is repealed and the following is substituted in lieu  
1629 thereof (*Effective January 1, 2017, and applicable to sales occurring on or*  
1630 *after said date*):

1631 (1) (A) For the privilege of making any sales, as defined in  
1632 subdivision (2) of subsection (a) of section 12-407, at retail, in this state  
1633 for a consideration, a tax is hereby imposed on all retailers at the rate  
1634 of six and thirty-five-hundredths per cent of the gross receipts of any  
1635 retailer from the sale of all tangible personal property sold at retail or  
1636 from the rendering of any services constituting a sale in accordance  
1637 with subdivision (2) of subsection (a) of section 12-407, except, in lieu  
1638 of said rate of six and thirty-five-hundredths per cent, the rates

1639 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

1640 (B) At [a] the rate of fifteen per cent with respect to each transfer of  
1641 occupancy, from the total amount of rent received for such occupancy  
1642 of any room or rooms in a hotel or lodging house for the first period  
1643 not exceeding thirty consecutive calendar days;

1644 (C) With respect to the sale of a motor vehicle to any individual who  
1645 is a member of the armed forces of the United States and is on full-time  
1646 active duty in Connecticut and who is considered, under 50 App USC  
1647 574, a resident of another state, or to any such individual and the  
1648 spouse thereof, at [a] the rate of four and one-half per cent of the gross  
1649 receipts of any retailer from such sales, provided such retailer requires  
1650 and maintains a declaration by such individual, prescribed as to form  
1651 by the commissioner and bearing notice to the effect that false  
1652 statements made in such declaration are punishable, or other evidence,  
1653 satisfactory to the commissioner, concerning the purchaser's state of  
1654 residence under 50 App USC 574;

1655 (D) (i) With respect to the sales of computer and data processing  
1656 services occurring on or after July 1, 1997, and prior to July 1, 1998, at  
1657 the rate of five per cent, on or after July 1, 1998, and prior to July 1,  
1658 1999, at the rate of four per cent, on or after July 1, 1999, and prior to  
1659 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and  
1660 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,  
1661 at the rate of one per cent, and (ii) with respect to sales of Internet  
1662 access services, on and after July 1, 2001, such services shall be exempt  
1663 from such tax;

1664 (E) (i) With respect to the sales of labor that is otherwise taxable  
1665 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of  
1666 section 12-407 on existing vessels and repair or maintenance services  
1667 on vessels occurring on and after July 1, 1999, such services shall be  
1668 exempt from such tax;

1669 (ii) With respect to the sale of a vessel, such sale shall be exempt

1670 from such tax provided such vessel is docked in this state for sixty or  
1671 fewer days in a calendar year;

1672 (F) With respect to patient care services for which payment is  
1673 received by the hospital on or after July 1, 1999, and prior to July 1,  
1674 2001, at the rate of five and three-fourths per cent and on and after July  
1675 1, 2001, such services shall be exempt from such tax;

1676 (G) With respect to the rental or leasing of a passenger motor  
1677 vehicle for a period of thirty consecutive calendar days or less, at [a]  
1678 the rate of nine and thirty-five-hundredths per cent;

1679 (H) With respect to the sale of (i) a motor vehicle for a sales price  
1680 exceeding fifty thousand dollars, at [a] the rate of seven and three-  
1681 fourths per cent on the entire sales price, (ii) jewelry, whether real or  
1682 imitation, for a sales price exceeding five thousand dollars, at [a] the  
1683 rate of seven and three-fourths per cent on the entire sales price, and  
1684 (iii) an article of clothing or footwear intended to be worn on or about  
1685 the human body, a handbag, luggage, umbrella, wallet or watch for a  
1686 sales price exceeding one thousand dollars, at [a] the rate of seven and  
1687 three-fourths per cent on the entire sales price. For purposes of this  
1688 subparagraph, "motor vehicle" has the meaning provided in section 14-  
1689 1, but does not include a motor vehicle subject to the provisions of  
1690 subparagraph (C) of this subdivision, a motor vehicle having a gross  
1691 vehicle weight rating over twelve thousand five hundred pounds, or a  
1692 motor vehicle having a gross vehicle weight rating of twelve thousand  
1693 five hundred pounds or less that is not used for private passenger  
1694 purposes, but is designed or used to transport merchandise, freight or  
1695 persons in connection with any business enterprise and issued a  
1696 commercial registration or more specific type of registration by the  
1697 Department of Motor Vehicles;

1698 (I) The rate of tax imposed by this chapter shall be applicable to all  
1699 retail sales upon the effective date of such rate, except that a new rate  
1700 which represents an increase in the rate applicable to the sale shall not  
1701 apply to any sales transaction wherein a binding sales contract without

1702 an escalator clause has been entered into prior to the effective date of  
1703 the new rate and delivery is made within ninety days after the effective  
1704 date of the new rate. For the purposes of payment of the tax imposed  
1705 under this section, any retailer of services taxable under subparagraph  
1706 (I) of subdivision (2) of subsection (a) of section 12-407, who computes  
1707 taxable income, for purposes of taxation under the Internal Revenue  
1708 Code of 1986, or any subsequent corresponding internal revenue code  
1709 of the United States, as from time to time amended, on an accounting  
1710 basis which recognizes only cash or other valuable consideration  
1711 actually received as income and who is liable for such tax only due to  
1712 the rendering of such services may make payments related to such tax  
1713 for the period during which such income is received, without penalty  
1714 or interest, without regard to when such service is rendered;

1715 (J) For calendar quarters ending on or after September 30, 2011,  
1716 except for calendar quarters ending on or after July 1, 2016, but prior to  
1717 July 1, 2017, the commissioner shall deposit into the regional planning  
1718 incentive account, established pursuant to section 4-66k, six and seven-  
1719 tenths per cent of the amounts received by the state from the tax  
1720 imposed under subparagraph (B) of this subdivision and ten and  
1721 seven-tenths per cent of the amounts received by the state from the tax  
1722 imposed under subparagraph (G) of this subdivision;

1723 (K) (i) Notwithstanding the provisions of this section, for calendar  
1724 months commencing on or after May 1, 2016, but prior to May 1, 2017,  
1725 the commissioner shall deposit into the municipal revenue sharing  
1726 account established pursuant to section 4-66l, as amended by this act,  
1727 four and seven-tenths per cent of the amounts received by the state  
1728 from the tax imposed under subparagraph (A) of this subdivision;

1729 (ii) For calendar months commencing on or after May 1, 2017, but  
1730 prior to July 1, 2017, the commissioner shall deposit into the municipal  
1731 revenue sharing account established pursuant to section 4-66l, as  
1732 amended by this act, six and three-tenths per cent of the amounts  
1733 received by the state from the tax imposed under subparagraph (A) of  
1734 this subdivision;

1735 (iii) For calendar months commencing on or after July 1, 2017, the  
1736 commissioner shall deposit into the municipal revenue sharing  
1737 account established pursuant to section 4-66l, as amended by this act,  
1738 seven and nine-tenths per cent of the amounts received by the state  
1739 from the tax imposed under subparagraph (A) of this subdivision; and

1740 (L) (i) Notwithstanding the provisions of this section, for calendar  
1741 months commencing on or after December 1, 2015, but prior to October  
1742 1, 2016, the commissioner shall deposit into the Special Transportation  
1743 Fund established under section 13b-68 four and seven-tenths per cent  
1744 of the amounts received by the state from the tax imposed under  
1745 subparagraph (A) of this subdivision;

1746 (ii) For calendar months commencing on or after October 1, 2016,  
1747 but prior to July 1, 2017, the commissioner shall deposit into the  
1748 Special Transportation Fund established under section 13b-68 six and  
1749 three-tenths per cent of the amounts received by the state from the tax  
1750 imposed under subparagraph (A) of this subdivision; [and]

1751 (iii) For calendar months commencing on or after July 1, 2017, the  
1752 commissioner shall deposit into the Special Transportation Fund  
1753 established under section 13b-68 seven and nine-tenths per cent of the  
1754 amounts received by the state from the tax imposed under  
1755 subparagraph (A) of this subdivision; and

1756 (M) For calendar months commencing on or after January 1, 2017,  
1757 the commissioner shall deposit into the state-wide marketing and  
1758 promotion account established under section 22 of this act nine per  
1759 cent of the amounts received by the state from the tax imposed under  
1760 subparagraph (B) of this subdivision.

1761 Sec. 24. (NEW) (*Effective from passage*) (a) For the purposes of this  
1762 section and section 25 of this act:

1763 (1) "Daily fantasy sports contest" means a contest in which the offer  
1764 or award of a prize is connected to the statistical performance or  
1765 finishing position of one or more individual competitors in an

1766 underlying amateur or professional sports competition, but does not  
1767 include the offer or award of a prize to a winner of or competitor in the  
1768 underlying competition itself;

1769 (2) "Contest of chance" means a contest in which the outcome of  
1770 such contest depends in a material degree upon an element of chance;

1771 (3) "Operator" means the operator of a daily fantasy sports contest;  
1772 and

1773 (4) "Entry fee" means the amount of cash or cash equivalent that is  
1774 required to be paid by a daily fantasy sports contest participant who  
1775 resides in this state to a daily fantasy sports contest operator to  
1776 participate in a daily fantasy sports contest.

1777 (b) The Commissioner of Consumer Protection shall adopt  
1778 regulations, in accordance with the provisions of chapter 54 of the  
1779 general statutes, to protect contest participants who pay an entry fee to  
1780 an operator to play daily fantasy sports contests for prizes from unfair  
1781 or deceptive acts or practices that may arise in such daily fantasy  
1782 sports contests. Such regulations shall include, but need not be limited  
1783 to: (1) A provision that daily fantasy sports contests are not contests of  
1784 chance; (2) a prohibition on operators allowing persons under the age  
1785 of eighteen to participate in any daily fantasy sports contests held or  
1786 promoted by such operators; (3) protections for contest participants'  
1787 funds on deposit with operators; (4) requirements regarding truthful  
1788 advertising by operators; (5) procedures to ensure the integrity of all  
1789 daily fantasy sports contests offered in this state; (6) protections for  
1790 problem gamblers with respect to daily fantasy sports contests; (7) a  
1791 registration requirement for operators; (8) an initial registration fee of  
1792 fifty thousand dollars for operators and an annual registration renewal  
1793 fee not to exceed ten thousand dollars for each such operator, except  
1794 that (A) no such fee may exceed ten per cent of the entry fees collected  
1795 by an operator, less the amount of cash or cash equivalent paid by such  
1796 operator to daily fantasy sports contest participants in this state, and  
1797 (B) the amount of any surcharge due in a calendar year pursuant to

1798 section 25 of this act shall be deducted annually from the initial  
1799 registration fee or the annual registration fee, as applicable, for such  
1800 calendar year; and (9) reporting requirements and procedures for  
1801 demonstration of eligibility for a reduction of fees pursuant to  
1802 subdivision (8) of this subsection.

1803 (c) A violation of the regulations adopted pursuant to subsection (b)  
1804 of this section shall be an unfair or deceptive act or practice in the  
1805 conduct of trade or commerce under subsection (a) of section 42-110b  
1806 of the general statutes.

1807 Sec. 25. (NEW) (*Effective from passage*) (a) For the purposes of this  
1808 section, "gross receipts" means the total of all entry fees collected by an  
1809 operator less the amount of cash or cash equivalent paid by such  
1810 operator to daily fantasy sports contest players in this state.

1811 (b) (1) For each month commencing on or after the effective date of  
1812 the regulations adopted pursuant to this section and subsection (b) of  
1813 section 24 of this act, there is hereby imposed a surcharge on each daily  
1814 fantasy sports contest involving one or more contest participants in  
1815 this state who pay an entry fee to an operator to play such daily  
1816 fantasy sports contest. The surcharge imposed by this section shall be  
1817 at the rate of eight and three-quarters per cent of the gross receipts of  
1818 each operator for such daily fantasy sports contest.

1819 (2) Each operator shall establish a separate surcharge bank account  
1820 with a financial institution, as defined in section 36a-41 of the general  
1821 statutes, to which the operator shall deposit the surcharge payable  
1822 pursuant to this subsection and which shall be kept separate and apart  
1823 from all other funds and assets of such operator.

1824 (3) Any separate bank account required pursuant to subdivision (2)  
1825 of this subsection shall be established under the designation, "(Name  
1826 of person required to establish account), Trustee, Special Fund in Trust  
1827 for the State of Connecticut, Department of Consumer Protection  
1828 under section 25 of this act." The surcharge deposited in such account

1829 shall constitute a fund in trust for the state of Connecticut payable only  
1830 to the Department of Consumer Protection. No other funds shall be  
1831 deposited in such separate account for any reason other than for  
1832 maintenance of the account. Any surcharge deposited in such account  
1833 shall constitute property of the state and shall not be subject to any  
1834 lien.

1835 (4) If, without prior authorization of the Commissioner of Consumer  
1836 Protection, an operator or any person on behalf of such operator  
1837 withdraws any amount of surcharge from a separate account  
1838 established pursuant to this subsection for any reason other than to  
1839 remit such surcharge to the commissioner, such operator or person  
1840 shall be deemed to have stolen state property and shall be subject to  
1841 the penalties for larceny under sections 53a-122 to 53a-125b, inclusive,  
1842 of the general statutes, depending on the amount involved. Each  
1843 unauthorized withdrawal shall constitute a separate offense.

1844 (5) The commissioner may at any time request from the financial  
1845 institution an accounting of any such separate account maintained by  
1846 the financial institution. Within two business days of receipt of a  
1847 request from the commissioner, the financial institution shall provide  
1848 the commissioner with such accounting. If a financial institution fails  
1849 to provide the commissioner with an accounting within the time  
1850 prescribed by this subdivision, the financial institution shall be subject  
1851 to a penalty of one hundred dollars per day until the requested  
1852 accounting is provided to the commissioner. Any penalty imposed  
1853 pursuant to this subdivision shall not be subject to waiver.

1854 (c) (1) If an operator fails to remit a surcharge as provided in  
1855 subsection (b) of this section and the Commissioner of Consumer  
1856 Protection determines that the collection of such surcharge will be  
1857 jeopardized by delay, the commissioner may withdraw such surcharge  
1858 from such operator's separate bank account. Prior to withdrawing such  
1859 surcharge from the operator's separate bank account, the  
1860 commissioner shall serve notice of such withdrawal on the financial  
1861 institution. Such notice, which may be served on the financial

1862 institution by mailing a copy of such notice by certified mail, return  
1863 receipt requested, or by electronic mail or facsimile machine, shall  
1864 contain the specific amount of surcharge sought by the commissioner.  
1865 Upon receipt of such notice from the commissioner, if such account  
1866 contains an amount of surcharge equal to or in excess of the amount  
1867 sought by the commissioner, the financial institution shall immediately  
1868 pay over to the commissioner the amount of surcharge requested by  
1869 the commissioner. If such account contains an amount of surcharge  
1870 that is less than the amount sought by the commissioner, the financial  
1871 institution shall pay to the commissioner the full amount of surcharge  
1872 that is in such account.

1873       (2) If, upon receipt of notice from the commissioner, the financial  
1874 institution fails or refuses to pay to the commissioner the amount of  
1875 surcharge sought by the commissioner from a separate account  
1876 established pursuant to subsection (b) of this section, such financial  
1877 institution shall be liable to the commissioner for the amount of  
1878 surcharge that the financial institution failed or refused to pay to the  
1879 commissioner, unless there are insufficient funds to satisfy such  
1880 amount in the separate account. The amount of surcharge paid by the  
1881 financial institution shall be applied toward the payment of the  
1882 amount of surcharge due to the commissioner by the operator. The  
1883 commissioner may file a petition with the superior court for the  
1884 judicial district of Hartford to compel the financial institution to turn  
1885 over the amount of surcharge sought by the commissioner. If the  
1886 commissioner files such petition, the commissioner shall be entitled to  
1887 interest from the financial institution on the amount of surcharge  
1888 sought by the commissioner. The amount of surcharge sought by the  
1889 commissioner shall bear interest at the rate of two-thirds of one per  
1890 cent per month or fraction thereof from the date the commissioner  
1891 served notice on the financial institution under subdivision (1) of this  
1892 subsection. The commissioner may seek, and the court may impose,  
1893 penalties against the financial institution for its failure to comply with  
1894 the provisions of this subdivision.

1895 (3) Contemporaneously with serving notice to the financial  
1896 institution, the commissioner shall provide written notice to the  
1897 operator who established such separate bank account of such  
1898 operator's right to file a claim with the commissioner if such account  
1899 contains funds other than the surcharge that constitute the state's  
1900 property. Such notice shall be given in person, left at the dwelling or  
1901 usual place of business of such operator, or sent by certified mail,  
1902 return receipt requested, to such operator's last-known address, and  
1903 such operator shall have ten days from the date of service to file a  
1904 claim with the commissioner. All claims made under this subdivision  
1905 shall be filed on forms prescribed by the commissioner. Failure to file a  
1906 claim within the time prescribed under this subdivision shall  
1907 constitute a waiver of any demand against the state.

1908 (4) Not later than thirty days following receipt of a claim under  
1909 subdivision (3) of this subsection, the commissioner shall determine  
1910 whether such claim is valid and, if so determined, shall return to the  
1911 operator only those funds that are not state property. Such funds shall  
1912 not be subject to offset by the state. If the commissioner determines  
1913 that such claim is not valid, either in whole or in part, the  
1914 commissioner shall mail a denial notice to the operator.

1915 (5) On or before the seventh day after the mailing of a denial notice,  
1916 the operator may file with the commissioner a written protest against  
1917 the denial notice in which the operator sets forth the grounds on which  
1918 the protest is based. If a protest is filed, the commissioner shall  
1919 reconsider the denial.

1920 (6) The commissioner shall mail notice of the commissioner's  
1921 determination to the operator, which notice shall set forth briefly the  
1922 commissioner's findings of fact and the basis of decision in each case  
1923 decided in whole or in part adversely to the operator.

1924 (7) Any operator who is aggrieved because of a determination of the  
1925 commissioner under this subsection may, within one month after  
1926 service of notice of such determination, take an appeal therefrom to the

1927 superior court for the judicial district of Hartford, which appeal shall  
1928 be accompanied by a citation to the commissioner to appear before  
1929 said court.

1930 (8) The actions of the commissioner under this subsection shall not  
1931 constitute collection actions for purposes of section 12-35 of the general  
1932 statutes or chapter 906 of the general statutes.

1933 (d) The Commissioner of Consumer Protection shall adopt  
1934 regulations, in accordance with the provisions of chapter 54 of the  
1935 general statutes, for the assessment and collection of the surcharge  
1936 imposed by this section. Such regulations shall include, but need not  
1937 be limited to: (1) Requirements for the filing of returns with  
1938 information the commissioner deems necessary for the proper  
1939 administration of the provisions of this section; (2) penalties for  
1940 delinquency, provided the commissioner may waive all or part of such  
1941 penalties if it is proven to the commissioner's satisfaction that the  
1942 failure to pay the surcharge within the time required was due to  
1943 reasonable cause and was not intentional or due to neglect; and (3)  
1944 requirements for surcharge bank accounts established pursuant to  
1945 subsection (b) of this section.

1946 Sec. 26. Subdivision (2) of section 53-278a of the general statutes is  
1947 repealed and the following is substituted in lieu thereof (*Effective from*  
1948 *passage*):

1949 (2) "Gambling" means risking any money, credit, deposit or other  
1950 thing of value for gain contingent in whole or in part upon lot, chance  
1951 or the operation of a gambling device, including the playing of a casino  
1952 gambling game such as blackjack, poker, craps, roulette or a slot  
1953 machine, but does not include: Legal contests of skill, speed, strength  
1954 or endurance in which awards are made only to entrants or the owners  
1955 of entries; legal business transactions which are valid under the law of  
1956 contracts; activity legal under the provisions of sections 7-169 to 7-186,  
1957 inclusive; any lottery or contest conducted by or under the authority of  
1958 any state of the United States, Commonwealth of Puerto Rico or any

1959 possession or territory of the United States; [and] other acts or  
1960 transactions expressly authorized by law on or after October 1, 1973,  
1961 and daily fantasy sports contests, as defined in section 24 of this act;

1962 Sec. 27. Section 12-217zz of the 2016 supplement to the general  
1963 statutes is repealed and the following is substituted in lieu thereof  
1964 (*Effective January 1, 2017, and applicable to income years commencing on or*  
1965 *after January 1, 2017*):

1966 (a) Notwithstanding any other provision of law, and except as  
1967 otherwise provided in subsection (b) of this section, the amount of tax  
1968 credit or credits otherwise allowable against the tax imposed under  
1969 this chapter shall be as follows:

1970 (1) For any income year commencing on or after January 1, 2002,  
1971 and prior to January 1, 2015, the amount of tax credit or credits  
1972 otherwise allowable shall not exceed seventy per cent of the amount of  
1973 tax due from such taxpayer under this chapter with respect to any such  
1974 income year of the taxpayer prior to the application of such credit or  
1975 credits;

1976 (2) For any income year commencing on or after January 1, 2015, the  
1977 amount of tax credit or credits otherwise allowable shall not exceed  
1978 fifty and one one-hundredths per cent of the amount of tax due from  
1979 such taxpayer under this chapter with respect to any such income year  
1980 of the taxpayer prior to the application of such credit or credits;

1981 (3) Notwithstanding the provisions of subdivision (2) of this  
1982 subsection, any taxpayer that possesses excess credits may utilize the  
1983 excess credits as follows:

1984 (A) For income years commencing on or after January 1, 2016, and  
1985 prior to January 1, 2017, the aggregate amount of tax credits and excess  
1986 credits allowable shall not exceed fifty-five per cent of the amount of  
1987 tax due from such taxpayer under this chapter with respect to any such  
1988 income year of the taxpayer prior to the application of such credit or  
1989 credits;

1990 (B) For income years commencing on or after January 1, 2017, and  
1991 prior to January 1, 2018, the aggregate amount of tax credits and excess  
1992 credits allowable shall not exceed sixty per cent of the amount of tax  
1993 due from such taxpayer under this chapter with respect to any such  
1994 income year of the taxpayer prior to the application of such credit or  
1995 credits;

1996 (C) For income years commencing on or after January 1, 2018, and  
1997 prior to January 1, 2019, the aggregate amount of tax credits and excess  
1998 credits allowable shall not exceed sixty-five per cent of the amount of  
1999 tax due from such taxpayer under this chapter with respect to any such  
2000 income year of the taxpayer prior to the application of such credit or  
2001 credits;

2002 (D) For income years commencing on or after January 1, 2019, the  
2003 aggregate amount of tax credits and excess credits allowable shall not  
2004 exceed seventy per cent of the amount of tax due from such taxpayer  
2005 under this chapter with respect to any such income year of the  
2006 taxpayer prior to the application of such credit or credits;

2007 (4) Notwithstanding the provisions of subdivisions (2) and (3) of  
2008 this subsection, for income years commencing on or after January 1,  
2009 2017, and prior to January 1, 2018, the amount of tax credit or credits  
2010 otherwise allowable against the tax imposed under this chapter for  
2011 such income year may exceed the amount specified in said  
2012 subdivisions to the extent the amount of credits otherwise allowable  
2013 under sections 12-217j and 12-217n exceed the amount specified in said  
2014 subdivisions, provided in no event may the amount of tax credit or  
2015 credits otherwise allowable against the tax imposed under this chapter  
2016 for such income year exceed sixty-five per cent of the amount of tax  
2017 due from such taxpayer under this chapter with respect to such income  
2018 year of the taxpayer prior to the application of such credit or credits;

2019 (5) Notwithstanding the provisions of subdivisions (2) and (3) of  
2020 this subsection, for income years commencing on January 1, 2018, and  
2021 prior to January 1, 2019, the amount of tax credit or credits otherwise

2022 allowable against the tax imposed under this chapter for such income  
2023 year may exceed the amount specified in said subdivisions to the  
2024 extent the amount of credits otherwise allowable under sections 12-  
2025 217j and 12-217n exceed the amount specified in said subdivisions,  
2026 provided in no event may the amount of tax credit or credits otherwise  
2027 allowable against the tax imposed under this chapter for such income  
2028 year exceed seventy per cent of the amount of tax due from such  
2029 taxpayer under this chapter with respect to such income year of the  
2030 taxpayer prior to the application of such credit or credits;

2031 [(4)] (6) For purposes of this subsection, "excess credits" means any  
2032 remaining credits available under section 12-217j, 12-217n or 32-9t after  
2033 tax credits are utilized in accordance with subdivision (2) of this  
2034 subsection.

2035 (b) (1) For an income year commencing on or after January 1, 2011,  
2036 and prior to January 1, 2013, the amount of tax credit or credits  
2037 otherwise allowable against the tax imposed under this chapter for  
2038 such income year may exceed the amount specified in subsection (a) of  
2039 this section only by the amount computed under subparagraph (A) of  
2040 subdivision (2) of this subsection, provided in no event may the  
2041 amount of tax credit or credits otherwise allowable against the tax  
2042 imposed under this chapter for such income year exceed one hundred  
2043 per cent of the amount of tax due from such taxpayer under this  
2044 chapter with respect to such income year of the taxpayer prior to the  
2045 application of such credit or credits.

2046 (2) (A) The taxpayer's average monthly net employee gain for an  
2047 income year shall be multiplied by six thousand dollars.

2048 (B) The taxpayer's average monthly net employee gain for an  
2049 income year shall be computed as follows: For each month in the  
2050 taxpayer's income year, the taxpayer shall subtract from the number of  
2051 its employees in this state on the last day of such month the number of  
2052 its employees in this state on the first day of its income year. The  
2053 taxpayer shall total the differences for the twelve months in such

2054 income year, and such total, when divided by twelve, shall be the  
2055 taxpayer's average monthly net employee gain for the income year. For  
2056 purposes of this computation, only employees who are required to  
2057 work at least thirty-five hours per week and only employees who were  
2058 not employed in this state by a related person, as defined in section 12-  
2059 217ii, within the twelve months prior to the first day of the income  
2060 year may be taken into account in computing the number of  
2061 employees.

2062 (C) If the taxpayer's average monthly net employee gain is zero or  
2063 less than zero, the taxpayer may not exceed the seventy per cent limit  
2064 imposed under subsection (a) of this section.

2065 Sec. 28. Section 12-263b of the 2016 supplement to the general  
2066 statutes is repealed and the following is substituted in lieu thereof  
2067 (*Effective July 1, 2016, and applicable to calendar quarters commencing on or*  
2068 *after July 1, 2016*):

2069 (a) [For] Except as provided in subsection (c) of this section, for each  
2070 calendar quarter commencing on or after July 1, 2011, there is hereby  
2071 imposed a tax on the net patient revenue of each hospital in this state  
2072 to be paid each calendar quarter. The rate of such tax shall be up to the  
2073 maximum rate allowed under federal law. The Commissioner of Social  
2074 Services shall determine the base year on which such tax shall be  
2075 assessed. The Commissioner of Social Services may, in consultation  
2076 with the Secretary of the Office of Policy and Management and in  
2077 accordance with federal law, exempt a hospital from the tax on  
2078 payment earned for the provision of outpatient services based on  
2079 financial hardship. Effective July 1, 2012, and for the succeeding fifteen  
2080 months, the rates of such tax, the base year on which such tax shall be  
2081 assessed, and the hospitals exempt from the outpatient portion of the  
2082 tax based on financial hardship shall be the same tax rates, base year  
2083 and outpatient exemption for hardship in effect on January 1, 2012.

2084 (b) Each hospital shall, on or before the last day of January, April,  
2085 July and October of each year, render to the Commissioner of Revenue

2086 Services a return, on forms prescribed or furnished by the  
2087 Commissioner of Revenue Services and signed by one of its principal  
2088 officers, stating specifically the name and location of such hospital, and  
2089 the amount of its net patient revenue as determined by the  
2090 Commissioner of Social Services. Payment shall be made with such  
2091 return. Each hospital shall file such return electronically with the  
2092 department and make such payment by electronic funds transfer in the  
2093 manner provided by chapter 228g, irrespective of whether the hospital  
2094 would otherwise have been required to file such return electronically  
2095 or to make such payment by electronic funds transfer under the  
2096 provisions of chapter 228g.

2097 (c) To the extent permitted by federal law, for each calendar quarter  
2098 commencing on or after July 1, 2016, the tax set forth in subsection (a)  
2099 of this section shall not be imposed on any hospital in this state that is  
2100 not part of a hospital system, as defined in section 19a-486i, if such  
2101 hospital (1) has one hundred sixty or fewer beds, (2) is located in a  
2102 municipality that is not contiguous to any other municipality with a  
2103 hospital located in such other municipality, and (3) had less than  
2104 thirty-five million dollars of annual net patient revenue for the  
2105 provision of inpatient services in the base year determined under  
2106 subsection (a) of this section.

2107 [(c)] (d) Notwithstanding any other provision of law, for each  
2108 calendar quarter commencing on or after July 1, 2015, and prior to  
2109 January 1, 2016, the amount of tax credit or credits otherwise allowable  
2110 against the taxes imposed under sections 12-263a to 12-263e, inclusive,  
2111 and 12-263i, as amended by this act, shall not exceed fifty and one one-  
2112 hundredths per cent of the amount of tax due under sections 12-263a  
2113 to 12-263e, inclusive, and 12-263i, as amended by this act, with respect  
2114 to such calendar quarter prior to the application of such credit or  
2115 credits. For each calendar quarter commencing on or after January 1,  
2116 2016, and prior to January 1, 2017, the amount of tax credit or credits  
2117 otherwise allowable against the taxes imposed under sections 12-263a  
2118 to 12-263e, inclusive, and 12-263i, as amended by this act, shall not

2119 exceed fifty-five per cent of the amount of tax due under sections 12-  
2120 263a to 12-263e, inclusive, and 12-263i, as amended by this act, with  
2121 respect to such calendar quarter prior to the application of such credit  
2122 or credits. For each calendar quarter commencing on or after January 1,  
2123 2017, and prior to January 1, 2018, the amount of tax credit or credits  
2124 otherwise allowable against the taxes imposed under sections 12-263a  
2125 to 12-263e, inclusive, and 12-263i, as amended by this act, shall not  
2126 exceed sixty per cent of the amount of tax due under sections 12-263a  
2127 to 12-263e, inclusive, and 12-263i, as amended by this act, with respect  
2128 to such calendar quarter prior to the application of such credit or  
2129 credits. For each calendar quarter commencing on or after January 1,  
2130 2018, and prior to January 1, 2019, the amount of tax credit or credits  
2131 otherwise allowable against the taxes imposed under sections 12-263a  
2132 to 12-263e, inclusive, and 12-263i, as amended by this act, shall not  
2133 exceed sixty-five per cent of the amount of tax due under sections 12-  
2134 263a to 12-263e, inclusive, and 12-263i, as amended by this act, with  
2135 respect to such calendar quarter prior to the application of such credit  
2136 or credits. For each calendar quarter commencing on or after January 1,  
2137 2019, the amount of tax credit or credits otherwise allowable against  
2138 the taxes imposed under sections 12-263a to 12-263e, inclusive, and 12-  
2139 263i, as amended by this act, shall not exceed seventy per cent of the  
2140 amount of tax due under sections 12-263a to 12-263e, inclusive, and 12-  
2141 263i, as amended by this act, with respect to such calendar quarter  
2142 prior to the application of such credit or credits.

2143       Sec. 29. Section 3-115b of the 2016 supplement to the general statutes  
2144 is repealed and the following is substituted in lieu thereof (*Effective*  
2145 *from passage*):

2146       (a) Commencing with the fiscal year ending June 30, 2014, the  
2147 Comptroller, in the Comptroller's sole discretion, may initiate a  
2148 process intended to result in the implementation of the use of  
2149 generally accepted accounting principles, as prescribed by the  
2150 Governmental Accounting Standards Board, with respect to the  
2151 preparation and maintenance of the annual financial statements of the

2152 state pursuant to section 3-115.

2153 (b) Commencing with the fiscal year ending June 30, 2014, the  
2154 Secretary of the Office of Policy and Management shall initiate a  
2155 process intended to result in the implementation of generally accepted  
2156 accounting principles, as prescribed by the Governmental Accounting  
2157 Standards Board, with respect to the preparation of the biennial  
2158 budget of the state.

2159 (c) The Comptroller shall establish an opening combined balance  
2160 sheet for each appropriated fund as of July 1, 2013, on the basis of  
2161 generally accepted accounting principles. The accumulated deficit in  
2162 the General Fund on June 30, 2013, as determined on the basis of  
2163 generally accepted accounting principles and identified in the  
2164 comprehensive annual financial report of the state as the unassigned  
2165 negative balance of the General Fund on said date, reduced by any  
2166 funds deposited in the General Fund from other resources for the  
2167 purpose of reducing the negative unassigned balance of the fund, shall  
2168 be amortized in equal increments in each fiscal year of each biennial  
2169 budget, commencing with the fiscal year ending June 30, 2016, and for  
2170 the succeeding twelve fiscal years. The Comptroller shall, to the extent  
2171 necessary to report the fiscal position of the state in accordance with  
2172 generally accepted accounting principles, reconcile the unassigned  
2173 balance in the General Fund at the end of each fiscal year to the  
2174 unassigned balance in the General Fund on June 30, 2013, the portion  
2175 already amortized and any unassigned balance created after June 30,  
2176 2013.

2177 (d) The unreserved negative balance in the General Fund reported  
2178 in the comprehensive annual financial report issued by the  
2179 Comptroller for the fiscal year ending June 30, 2014, reduced by (1) the  
2180 negative unassigned balance in the General Fund for the fiscal year  
2181 ending June 30, 2013, and (2) any funds from other resources deposited  
2182 in the General Fund for the purpose of reducing the negative  
2183 unassigned balance of the fund shall be amortized in equal increments  
2184 in each fiscal year of each biennial budget, commencing with the fiscal

2185 year ending June 30, [2017] 2018, and for the succeeding [eleven] ten  
2186 fiscal years.

2187 Sec. 30. Subparagraph (B) of subdivision (20) of subsection (a) of  
2188 section 12-701 of the 2016 supplement to the general statutes is  
2189 repealed and the following is substituted in lieu thereof (*Effective from*  
2190 *passage and applicable to taxable years commencing on or after January 1,*  
2191 *2017*):

2192 (B) There shall be subtracted therefrom (i) to the extent properly  
2193 includable in gross income for federal income tax purposes, any  
2194 income with respect to which taxation by any state is prohibited by  
2195 federal law, (ii) to the extent allowable under section 12-718, exempt  
2196 dividends paid by a regulated investment company, (iii) the amount of  
2197 any refund or credit for overpayment of income taxes imposed by this  
2198 state, or any other state of the United States or a political subdivision  
2199 thereof, or the District of Columbia, to the extent properly includable  
2200 in gross income for federal income tax purposes, (iv) to the extent  
2201 properly includable in gross income for federal income tax purposes  
2202 and not otherwise subtracted from federal adjusted gross income  
2203 pursuant to clause (x) of this subparagraph in computing Connecticut  
2204 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the  
2205 extent any additional allowance for depreciation under Section 168(k)  
2206 of the Internal Revenue Code, as provided by Section 101 of the Job  
2207 Creation and Worker Assistance Act of 2002, for property placed in  
2208 service after December 31, 2001, but prior to September 10, 2004, was  
2209 added to federal adjusted gross income pursuant to subparagraph  
2210 (A)(ix) of this subdivision in computing Connecticut adjusted gross  
2211 income for a taxable year ending after December 31, 2001, twenty-five  
2212 per cent of such additional allowance for depreciation in each of the  
2213 four succeeding taxable years, (vi) to the extent properly includable in  
2214 gross income for federal income tax purposes, any interest income  
2215 from obligations issued by or on behalf of the state of Connecticut, any  
2216 political subdivision thereof, or public instrumentality, state or local  
2217 authority, district or similar public entity created under the laws of the

2218 state of Connecticut, (vii) to the extent properly includable in  
2219 determining the net gain or loss from the sale or other disposition of  
2220 capital assets for federal income tax purposes, any gain from the sale  
2221 or exchange of obligations issued by or on behalf of the state of  
2222 Connecticut, any political subdivision thereof, or public  
2223 instrumentality, state or local authority, district or similar public entity  
2224 created under the laws of the state of Connecticut, in the income year  
2225 such gain was recognized, (viii) any interest on indebtedness incurred  
2226 or continued to purchase or carry obligations or securities the interest  
2227 on which is subject to tax under this chapter but exempt from federal  
2228 income tax, to the extent that such interest on indebtedness is not  
2229 deductible in determining federal adjusted gross income and is  
2230 attributable to a trade or business carried on by such individual, (ix)  
2231 ordinary and necessary expenses paid or incurred during the taxable  
2232 year for the production or collection of income which is subject to  
2233 taxation under this chapter but exempt from federal income tax, or the  
2234 management, conservation or maintenance of property held for the  
2235 production of such income, and the amortizable bond premium for the  
2236 taxable year on any bond the interest on which is subject to tax under  
2237 this chapter but exempt from federal income tax, to the extent that  
2238 such expenses and premiums are not deductible in determining federal  
2239 adjusted gross income and are attributable to a trade or business  
2240 carried on by such individual, (x) (I) for a person who files a return  
2241 under the federal income tax as an unmarried individual whose  
2242 federal adjusted gross income for such taxable year is less than fifty  
2243 thousand dollars, or as a married individual filing separately whose  
2244 federal adjusted gross income for such taxable year is less than fifty  
2245 thousand dollars, or for a husband and wife who file a return under  
2246 the federal income tax as married individuals filing jointly whose  
2247 federal adjusted gross income for such taxable year is less than sixty  
2248 thousand dollars or a person who files a return under the federal  
2249 income tax as a head of household whose federal adjusted gross  
2250 income for such taxable year is less than sixty thousand dollars, an  
2251 amount equal to the Social Security benefits includable for federal  
2252 income tax purposes; and (II) for a person who files a return under the

2253 federal income tax as an unmarried individual whose federal adjusted  
2254 gross income for such taxable year is fifty thousand dollars or more, or  
2255 as a married individual filing separately whose federal adjusted gross  
2256 income for such taxable year is fifty thousand dollars or more, or for a  
2257 husband and wife who file a return under the federal income tax as  
2258 married individuals filing jointly whose federal adjusted gross income  
2259 from such taxable year is sixty thousand dollars or more or for a  
2260 person who files a return under the federal income tax as a head of  
2261 household whose federal adjusted gross income for such taxable year  
2262 is sixty thousand dollars or more, an amount equal to the difference  
2263 between the amount of Social Security benefits includable for federal  
2264 income tax purposes and the lesser of twenty-five per cent of the Social  
2265 Security benefits received during the taxable year, or twenty-five per  
2266 cent of the excess described in Section 86(b)(1) of the Internal Revenue  
2267 Code, (xi) to the extent properly includable in gross income for federal  
2268 income tax purposes, any amount rebated to a taxpayer pursuant to  
2269 section 12-746, (xii) to the extent properly includable in the gross  
2270 income for federal income tax purposes of a designated beneficiary,  
2271 any distribution to such beneficiary from any qualified state tuition  
2272 program, as defined in Section 529(b) of the Internal Revenue Code,  
2273 established and maintained by this state or any official, agency or  
2274 instrumentality of the state, (xiii) to the extent allowable under section  
2275 12-701a, contributions to accounts established pursuant to any  
2276 qualified state tuition program, as defined in Section 529(b) of the  
2277 Internal Revenue Code, established and maintained by this state or  
2278 any official, agency or instrumentality of the state, (xiv) to the extent  
2279 properly includable in gross income for federal income tax purposes,  
2280 the amount of any Holocaust victims' settlement payment received in  
2281 the taxable year by a Holocaust victim, (xv) to the extent properly  
2282 includable in gross income for federal income tax purposes of an  
2283 account holder, as defined in section 31-51ww, interest earned on  
2284 funds deposited in the individual development account, as defined in  
2285 section 31-51ww, of such account holder, (xvi) to the extent properly  
2286 includable in the gross income for federal income tax purposes of a  
2287 designated beneficiary, as defined in section 3-123aa, interest,

2288 dividends or capital gains earned on contributions to accounts  
2289 established for the designated beneficiary pursuant to the Connecticut  
2290 Homecare Option Program for the Elderly established by sections 3-  
2291 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in  
2292 gross income for federal income tax purposes, any income received  
2293 from the United States government as retirement pay for a retired  
2294 member of (I) the Armed Forces of the United States, as defined in  
2295 Section 101 of Title 10 of the United States Code, or (II) the National  
2296 Guard, as defined in Section 101 of Title 10 of the United States Code,  
2297 (xviii) to the extent properly includable in gross income for federal  
2298 income tax purposes for the taxable year, any income from the  
2299 discharge of indebtedness in connection with any reacquisition, after  
2300 December 31, 2008, and before January 1, 2011, of an applicable debt  
2301 instrument or instruments, as those terms are defined in Section 108 of  
2302 the Internal Revenue Code, as amended by Section 1231 of the  
2303 American Recovery and Reinvestment Act of 2009, to the extent any  
2304 such income was added to federal adjusted gross income pursuant to  
2305 subparagraph (A)(xi) of this subdivision in computing Connecticut  
2306 adjusted gross income for a preceding taxable year, (xix) to the extent  
2307 not deductible in determining federal adjusted gross income, the  
2308 amount of any contribution to a manufacturing reinvestment account  
2309 established pursuant to section 32-9zz in the taxable year that such  
2310 contribution is made, and (xx) to the extent properly includable in  
2311 gross income for federal income tax purposes, for the taxable year  
2312 commencing January 1, 2015, ten per cent of the income received from  
2313 the state teachers' retirement system, for the taxable [year] years  
2314 commencing January 1, 2016, and January 1, 2017, twenty-five per cent  
2315 of the income received from the state teachers' retirement system, and  
2316 for the taxable year commencing January 1, [2017] 2018, and each  
2317 taxable year thereafter, fifty per cent of the income received from the  
2318 state teachers' retirement system.

2319 Sec. 31. Section 12-409 of the general statutes is repealed and the  
2320 following is substituted in lieu thereof (*Effective from passage*):

2321 (a) No person shall engage in or transact business as a seller within  
2322 this state, unless a permit or permits have been issued to such person  
2323 as prescribed in this section.

2324 (b) Every person desiring to engage in or conduct business as a  
2325 seller within this state shall file with the commissioner an application  
2326 for a permit for each place of business. Every application for a permit  
2327 shall be made upon a form prescribed by the commissioner and shall  
2328 set forth the name under which the applicant transacts or intends to  
2329 transact business, the location of the applicant's place or places of  
2330 business and such other information as the commissioner requires. The  
2331 application shall be signed by the owner if a natural person; in the case  
2332 of an association or partnership, by a member or partner; in the case of  
2333 a corporation, by an executive officer or some person specifically  
2334 authorized by the corporation to sign the application.

2335 (c) (1) At the time of making an initial application the applicant shall  
2336 pay to the Commissioner of Revenue Services a permit fee of one  
2337 hundred dollars for each permit.

2338 (2) Any permit issued on or after July 1, 1985, but prior to October 1,  
2339 2003, shall expire biennially on the anniversary date of the issuance of  
2340 such permit unless renewed in accordance with such procedure and  
2341 application form as prescribed by the commissioner.

2342 (3) Any permit issued on or after October 1, 2003, [shall expire on  
2343 the fifth anniversary date of the issuance of such permit unless  
2344 renewed in accordance with such procedure and application form as  
2345 prescribed by the commissioner.] but prior to January 1, 2017, that is in  
2346 effect on January 1, 2017, shall expire on said date unless (A) such  
2347 permit is renewed in accordance with such procedure and application  
2348 form as prescribed by the commissioner, and (B) the permit holder  
2349 pays to the commissioner a permit renewal fee as follows: (i) Three  
2350 hundred fifty dollars for each permit renewal issued to a person whose  
2351 total tax liability for the twelve-month period ending on the preceding  
2352 June thirtieth was four thousand dollars or more; (ii) one hundred

2353 dollars for each permit renewal issued to a person whose total tax  
2354 liability for the twelve-month period ending on the preceding June  
2355 thirtieth was less than four thousand dollars; and (iii) fifty dollars for  
2356 each permit renewal issued to a person whose total tax liability for the  
2357 twelve-month period ending on the preceding June thirtieth was less  
2358 than one thousand dollars.

2359 (4) Any permit issued on or after January 1, 2017, shall expire  
2360 biennially on the anniversary date of the issuance of such permit,  
2361 unless (A) such permit is renewed in accordance with such procedure  
2362 and application form as prescribed by the commissioner, and (B) the  
2363 permit holder pays to the commissioner a permit renewal fee in the  
2364 amount required under subdivision (3) of this subsection based on  
2365 total tax liability.

2366 (d) After compliance with subsections (a), (b) and (c) of this section  
2367 by the applicant, the commissioner shall grant and issue to such  
2368 applicant a separate permit for each place of business within the state.  
2369 A permit is not assignable and is valid only for the person in whose  
2370 name it is issued and for the transaction of business at the place  
2371 designated therein. It shall at all times be conspicuously displayed at  
2372 the place for which issued. Only a person actively engaging in or  
2373 conducting business as a seller may hold a permit. Any person not so  
2374 engaged shall surrender the permit to the commissioner for  
2375 cancellation.

2376 (e) A seller whose permit has been suspended or revoked shall pay  
2377 to the Commissioner of Revenue Services a fee of one hundred dollars  
2378 for the reissuance of a permit.

2379 (f) Whenever any person fails to comply with any provision of this  
2380 chapter relating to the sales tax or any regulation of the commissioner  
2381 relating to the sales tax prescribed and adopted under this chapter, the  
2382 commissioner, upon hearing, after giving such person ten days' notice  
2383 in writing specifying the time and place of hearing and requiring such  
2384 person to show cause why such person's permit or permits should not

2385 be revoked, may revoke or suspend any one or more of the permits  
2386 held by the person. The notice may be served personally or by  
2387 registered or certified mail. The commissioner shall not issue a new  
2388 permit after the revocation of a permit unless the commissioner is  
2389 satisfied that the former holder of the permit will comply with the  
2390 provisions of this chapter relating to the sales tax and the regulations  
2391 of the commissioner.

2392 (g) Whenever any seller files returns for four successive monthly or  
2393 quarterly periods, or for two successive annual periods, as the case  
2394 may be, showing no sales, the commissioner, upon hearing, after  
2395 giving such seller thirty days notice, in writing, specifying the time  
2396 and place of hearing and requiring such seller to show cause why such  
2397 seller's permit or permits should not be cancelled, may cancel one or  
2398 more of the permits held by such seller. The notice may be served  
2399 personally or by mail. The commissioner shall not issue a new permit  
2400 after the cancellation of a permit unless the commissioner is satisfied  
2401 that the former holder of the permit will make sales subject to the  
2402 provisions of this chapter relating to the sales tax and the regulations  
2403 of the commissioner.

2404 (h) (1) Any person who knowingly violates any provision of this  
2405 section shall be fined not more than five hundred dollars or  
2406 imprisoned not more than three months or both for each offense.

2407 (2) Any person who fails to secure or renew a permit as provided in  
2408 this section shall be subject to a civil penalty of two hundred fifty  
2409 dollars for the first day such person engages in or transacts business  
2410 without a permit and one hundred dollars for each subsequent day  
2411 such person engages in or transacts business without such permit.  
2412 Subject to the provisions of section 12-3a, the commissioner may waive  
2413 all or any part of the civil penalty provided in this subdivision if it is  
2414 proven to the commissioner's satisfaction that the failure to secure or  
2415 renew such permit was due to reasonable cause and was not  
2416 intentional or due to neglect.

2417 Sec. 32. Subsection (a) of section 12-217g of the 2016 supplement to  
2418 the general statutes is repealed and the following is substituted in lieu  
2419 thereof (*Effective July 1, 2017, and applicable to income or taxable years*  
2420 *commencing on or after January 1, 2017*):

2421 (a) (1) There shall be allowed a credit for any taxpayer against the  
2422 tax imposed under this chapter or chapter 229, other than the liability  
2423 imposed by section 12-707, for any income year or taxable year with  
2424 respect to each apprenticeship in the manufacturing trades  
2425 commenced by such taxpayer in such year under a qualified  
2426 apprenticeship training program as described in this section, certified  
2427 in accordance with regulations adopted by the Labor Commissioner  
2428 and registered with the Connecticut State Apprenticeship Council  
2429 established under section 31-22n, in an amount equal to six dollars per  
2430 hour multiplied by the total number of hours worked during the  
2431 income year or taxable year by apprentices in the first half of a two-  
2432 year term of apprenticeship and the first three-quarters of a four-year  
2433 term of apprenticeship, provided the amount of credit allowed for any  
2434 income year or taxable year with respect to each such apprenticeship  
2435 may not exceed seven thousand five hundred dollars or fifty per cent  
2436 of actual wages paid in such income year or taxable year to an  
2437 apprentice in the first half of a two-year term of apprenticeship or in  
2438 the first three-quarters of a four-year term of apprenticeship,  
2439 whichever is less.

2440 [(2) Effective for income years commencing on and after January 1,  
2441 2015, for purposes of this subsection, "taxpayer" includes an affected  
2442 business entity, as defined in section 12-284b. Any affected business  
2443 entity allowed a credit under this subsection may sell, assign or  
2444 otherwise transfer such credit, in whole or in part, to one or more  
2445 taxpayers to offset any state tax due or otherwise payable by such  
2446 taxpayers under this chapter, or, with respect to income years  
2447 commencing on or after January 1, 2016, chapter 212 or 227, provided  
2448 such credit may be sold, assigned or otherwise transferred, in whole or  
2449 in part, not more than three times.]

2450 (2) If the taxpayer is an S corporation or an entity treated as a  
 2451 partnership for federal income tax purposes, the shareholders or  
 2452 partners of such taxpayer may claim the credit. If the taxpayer is a  
 2453 single member limited liability company that is disregarded as an  
 2454 entity separate from its owner, the limited liability company's owner  
 2455 may claim the credit.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2016	31-97
Sec. 2	from passage	12-217jj(a)(3)
Sec. 3	July 1, 2016	30-53
Sec. 4	July 1, 2016	7-34a(a)(1)
Sec. 5	July 1, 2016	7-73
Sec. 6	July 1, 2016	19a-323(b)
Sec. 7	from passage	45a-107
Sec. 8	from passage	45a-107b(a)
Sec. 9	January 1, 2017	12-541
Sec. 10	January 1, 2017	12-579
Sec. 11	July 1, 2017, and applicable to sales occurring on or after July 1, 2017	12-408(1)
Sec. 12	July 1, 2016, and applicable to sales occurring on or after said date	12-407(a)(37)(OO)
Sec. 13	July 1, 2017, and applicable to sales occurring on and after said date	12-412
Sec. 14	January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017	12-702(a)(2)
Sec. 15	January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017	12-703(a)(2)(I)

Sec. 16	<i>January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017</i>	12-703(a)(2)
Sec. 17	<i>from passage</i>	22a-200c
Sec. 18	<i>from passage</i>	4-66l
Sec. 19	<i>from passage</i>	12-18b
Sec. 20	<i>January 1, 2017</i>	New section
Sec. 21	<i>July 1, 2016, and applicable to calendar quarters commencing on or after said date</i>	12-263i
Sec. 22	<i>January 1, 2017</i>	New section
Sec. 23	<i>January 1, 2017, and applicable to sales occurring on or after said date</i>	12-408(1)
Sec. 24	<i>from passage</i>	New section
Sec. 25	<i>from passage</i>	New section
Sec. 26	<i>from passage</i>	53-278a(2)
Sec. 27	<i>January 1, 2017, and applicable to income years commencing on or after January 1, 2017</i>	12-217zz
Sec. 28	<i>July 1, 2016, and applicable to calendar quarters commencing on or after July 1, 2016</i>	12-263b
Sec. 29	<i>from passage</i>	3-115b
Sec. 30	<i>from passage and applicable to taxable years commencing on or after January 1, 2017</i>	12-701(a)(20)(B)
Sec. 31	<i>from passage</i>	12-409
Sec. 32	<i>July 1, 2017, and applicable to income or taxable years commencing on or after January 1, 2017</i>	12-217g(a)

**FIN**      *Joint Favorable Subst.*