General Assembly

Amendment

January Session, 2017

LCO No. **8875**

Offered by:
SEN. FASANO, 34th Dist.
SEN. WITKOS, 8th Dist.

To: House Bill No. **5886** File No. 731 Cal. No. 544

"AN ACT ESTABLISHING A TAX CREDIT FOR DONATED AGRICULTURAL FOOD COMMODITIES PRODUCED OR GROWN BY THE TAXPAYER."

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

"Section 1. (*Effective July 1, 2017*) The following sums are appropriated from the GENERAL FUND for the annual periods indicated for the purposes described.

T1		2017-2018	2018-2019
T2	LEGISLATIVE		
T3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	39,092,910	39,524,160
T6	Other Expenses	12,525,969	12,786,728
T7	Equipment	100,000	100,000
T8	Interim Salary/Caucus Offices	452,875	452,875
T9	Redistricting	100,000	100,000

T10	Old State House	400,000	400,000
T11	Interstate Conference Fund	377,944	377,944
T12	New England Board of Higher Education	183,750	183,750
T13	AGENCY TOTAL	53,233,448	53,925,457
T14			
T15	AUDITORS OF PUBLIC ACCOUNTS		
T16	Personal Services	10,192,726	10,192,726
T17	Other Expenses	307,929	307,929
T18	AGENCY TOTAL	10,500,655	10,500,655
T19			
T20	GENERAL GOVERNMENT		
T21			
T22	GOVERNOR'S OFFICE		
T23	Personal Services	2,048,912	2,048,912
T24	Other Expenses	166,862	166,862
T25	New England Governors' Conference	74,391	74,391
T26	National Governors' Association	116,893	116,893
T27	AGENCY TOTAL	2,407,058	2,407,058
T28			
T29	SECRETARY OF THE STATE		
T30	Personal Services	2,623,326	2,623,326
T31	Other Expenses	1,494,659	1,494,659
T32	Commercial Recording Division	4,685,034	4,685,034
T33	AGENCY TOTAL	8,803,019	8,803,019
T34			
T35	LIEUTENANT GOVERNOR'S OFFICE		
T36	Personal Services	591,699	591,699
T37	Other Expenses	54,238	54,238
T38	AGENCY TOTAL	645,937	645,937
T39			
T40	ELECTIONS ENFORCEMENT COMMISSION		
T41	Elections Enforcement Commission	3,125,570	3,125,570
T42			
T43	OFFICE OF STATE ETHICS		
T44	Information Technology Initiatives	28,226	28,226
T45	Office of State Ethics	1,403,529	1,403,529
T46	AGENCY TOTAL	1,431,755	1,431,755

T47			
T48	FREEDOM OF INFORMATION COMMISSION		
T49	Freedom of Information Commission	1,513,476	1,513,476
T50			
T51	STATE TREASURER		
T52	Personal Services	2,838,478	2,838,478
T53	Other Expenses	125,470	125,470
T54	AGENCY TOTAL	2,963,948	2,963,948
T55			
T56	STATE COMPTROLLER		
T57	Personal Services	22,655,097	22,655,097
T58	Other Expenses	1,273,969	1,273,969
T59	AGENCY TOTAL	23,929,066	23,929,066
T60			
T61	DEPARTMENT OF REVENUE SERVICES		
T62	Personal Services	56,903,337	56,733,337
T63	Other Expenses	7,165,005	6,148,005
T64	AGENCY TOTAL	64,068,342	62,881,342
T65			
T66	OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
T67	Other Expenses	39,796	39,796
T68	Child Fatality Review Panel	94,734	94,734
T69	Judicial Review Council	131,275	131,275
T70	Judicial Selection Commission	82,097	82,097
T71	Office of the Child Advocate	630,059	630,059
T72	Office of the Victim Advocate	408,779	408,779
T73	Board of Firearms Permit Examiners	113,272	113,272
T74	AGENCY TOTAL	1,500,012	1,500,012
T75			
T76	OFFICE OF POLICY AND MANAGEMENT		
T77	Personal Services	9,965,533	9,965,533
T78	Other Expenses	988,276	988,276
T79	Automated Budget System and Data Base Link	39,668	39,668
T80	Justice Assistance Grants	910,489	910,489

T81	Project Longevity	858,450	858,450
T82	Tax Relief For Elderly Renters	27,185,377	28,166,177
T83	Reimbursement to Towns for Loss of Taxes on State Property	56,705,082	56,705,082
T84	Reimbursements to Towns for Private Tax-Exempt Property	110,738,057	110,738,057
T85	Reimbursement Property Tax - Disability Exemption	374,065	374,065
T86	Property Tax Relief Elderly Circuit Breaker	4,702,000	4,702,000
T87	Property Tax Relief Elderly Freeze Program	65,000	65,000
T88	Property Tax Relief for Veterans	2,777,546	2,777,546
T89	Municipal Revenue Sharing	36,819,135	36,819,135
T90	Urban Improvement Grant	35,534,155	
T91	AGENCY TOTAL	287,662,833	253,109,478
T92			
T93	DEPARTMENT OF VETERANS' AFFAIRS		
T94	Personal Services	19,914,195	17,914,195
T95	Other Expenses	2,750,615	2,750,615
T96	SSMF Administration	521,833	521,833
T97	Burial Expenses	6,666	6,666
T98	Headstones	307,834	307,834
T99	AGENCY TOTAL	23,501,143	21,501,143
T100			
T101	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T102	Personal Services	45,592,651	45,592,651
T103	Other Expenses	22,428,847	22,663,934
T104	Loss Control Risk Management	92,634	92,634
T105	Employees' Review Board	17,611	17,611
T106	Surety Bonds for State Officials and Employees	65,949	147,524
T107	Refunds Of Collections	21,453	21,453
T108	Rents and Moving	10,562,692	11,318,952
T109	W. C. Administrator	5,000,000	5,000,000
T110	State Insurance and Risk Mgmt Operations	12,292,825	12,556,522

T111	IT Services	12,489,014	12,384,014
T112	AGENCY TOTAL	108,563,676	109,795,295
T113			
T114	ATTORNEY GENERAL		
T115	Personal Services	30,323,304	30,323,304
T116	Other Expenses	872,015	872,015
T117	AGENCY TOTAL	31,195,319	31,195,319
T118			
T119	DIVISION OF CRIMINAL JUSTICE		
T120	Personal Services	44,396,055	44,396,055
T121	Other Expenses	2,102,202	2,102,202
T122	Witness Protection	164,148	164,148
T123	Training And Education	30,000	30,000
T124	Expert Witnesses	145,000	145,000
T125	Medicaid Fraud Control	1,096,819	1,096,819
T126	Criminal Justice Commission	431	431
T127	Cold Case Unit	228,213	228,213
T128	Shooting Taskforce	1,034,499	1,034,499
T129	AGENCY TOTAL	49,197,367	49,197,367
T130			
T131	REGULATION AND PROTECTION		
T132			
T133	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
T134	Personal Services	139,414,985	141,540,423
T135	Other Expenses	24,774,164	24,127,479
T136	Stress Reduction	25,354	25,354
T137	Fleet Purchase	6,202,962	6,581,737
T138	Workers' Compensation Claims	4,541,962	4,636,817
T139	Criminal Justice Information System	2,392,840	2,739,398
T140	Fire Training School - Willimantic	76,900	76,900
T141	Maintenance of County Base Fire Radio Network	21,698	21,698
T142	Maintenance of State-Wide Fire Radio Network	14,441	14,441
T143	Police Association of Connecticut	172,353	172,353
T144	Connecticut State Firefighter's Association	176,625	176,625
T145	Fire Training School - Torrington	81,367	81,367

T146	Fire Training School - New Haven	48,364	48,364
T147	Fire Training School - Derby	37,139	37,139
T148	Fire Training School - Wolcott	100,162	100,162
T149	Fire Training School - Fairfield	70,395	70,395
T150	Fire Training School - Hartford	169,336	169,336
T151	Fire Training School - Middletown	59,053	59,053
T152	Fire Training School - Stamford	55,432	55,432
T153	AGENCY TOTAL	178,435,532	180,734,473
T154			
T155	MILITARY DEPARTMENT		
T156	Personal Services	2,711,254	2,711,254
T157	Other Expenses	2,036,120	2,056,301
T158	Honor Guards	525,000	525,000
T159	Veteran's Service Bonuses	93,800	93,800
T160	AGENCY TOTAL	5,366,174	5,386,355
T161			
T162	DEPARTMENT OF CONSUMER PROTECTION		
T163	Personal Services	12,937,213	12,937,213
T164	Other Expenses	1,132,707	1,132,707
T165	AGENCY TOTAL	14,069,920	14,069,920
T166			
T167	LABOR DEPARTMENT		
T168	Personal Services	8,747,739	8,747,739
T169	Other Expenses	882,309	882,309
T170	CETC Workforce	619,591	619,591
T171	Workforce Investment Act	34,149,177	34,149,177
T172	Connecticut's Youth Employment Program	2,500,000	2,500,000
T173	Jobs First Employment Services	14,869,606	14,869,606
T174	STRIDE	414,892	414,892
T175	STRIVE	189,443	189,443
T176	Veterans' Opportunity Pilot	353,553	353,553
T177	Second Chance Initiative	1,270,828	1,270,828
T178	Workforce Initiatives	2,337,884	2,337,884
T179	AGENCY TOTAL	66,335,022	66,335,022
T180			

T181	COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
T182	Personal Services	5,472,333	5,288,262
T183	Other Expenses	271,855	271,855
T184	Martin Luther King, Jr. Commission	5,977	5,977
T185	AGENCY TOTAL	5,750,165	5,566,094
T186			
T187	CONSERVATION AND DEVELOPMENT		
T188			
T189	DEPARTMENT OF AGRICULTURE		
T190	Personal Services	3,103,011	3,103,011
T191	Other Expenses	697,534	697,534
T192	Senior Food Vouchers	350,442	350,442
T193	Tuberculosis and Brucellosis Indemnity	97	97
T194	WIC Coupon Program for Fresh Produce	167,938	167,938
T195	AGENCY TOTAL	4,319,022	4,319,022
T196			
T197	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T198	Personal Services	12,498,114	12,292,318
T199	Other Expenses	2,106,430	2,106,430
T200	Mosquito Control	237,275	237,275
T201	State Superfund Site Maintenance	399,577	399,577
T202	Laboratory Fees	129,015	129,015
T203	Dam Maintenance	122,735	122,735
T204	Emergency Spill Response	6,481,921	6,481,921
T205	Solid Waste Management	3,613,792	3,613,792
T206	Underground Storage Tank	901,367	901,367
T207	Clean Air	3,925,897	3,925,897
T208	Environmental Conservation	8,089,569	8,089,569
T209	Environmental Quality	8,692,700	8,692,700
T210	Greenways Account	2	2
T211	Conservation Districts & Soil and Water Councils	200,000	200,000
T212	Interstate Environmental Commission	44,937	44,937
T213	New England Interstate Water Pollution Commission	26,554	26,554
T214	Northeast Interstate Forest Fire Compact	3,082	3,082

T215	Connecticut River Valley Flood Control Commission	30,295	30,295
T216	Thames River Valley Flood Control Commission	45,151	45,151
T217	AGENCY TOTAL	47,548,413	47,342,617
T218			
T219	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T220	Personal Services	8,801,130	8,801,130
T221	Other Expenses	620,443	620,443
T222	Elderly Rental Registry and Counselors	1,035,431	1,035,431
T223	Office of Military Affairs	187,575	187,575
T224	Capital Region Development Authority	4,969,121	4,969,121
T225	Business Development Grants	683,549	683,549
T226	Subsidized Assisted Living Demonstration	2,325,370	2,534,220
T227	Congregate Facilities Operation Costs	7,336,204	7,336,204
T228	Elderly Congregate Rent Subsidy	1,982,065	1,982,065
T229	Housing/Homeless Services	73,731,471	78,336,053
T230	Housing/Homeless Services - Municipality	586,965	586,965
T231	AGENCY TOTAL	102,259,324	107,072,756
T232			
T233	AGRICULTURAL EXPERIMENT STATION		
T234	Personal Services	5,636,399	5,636,399
T235	Other Expenses	819,504	819,504
T236	Mosquito Control	506,779	506,779
T237	Wildlife Disease Prevention	92,701	92,701
T238	AGENCY TOTAL	7,055,383	7,055,383
T239			
T240	HEALTH		
T241			
T242	DEPARTMENT OF PUBLIC HEALTH		
T243	Personal Services	35,691,576	33,764,766
T244	Other Expenses	7,134,597	7,232,237
T245	Children's Health Initiatives	3,058,748	3,058,748
T246	Community Health Services	2,008,515	2,008,515
T247	Rape Crisis	558,104	558,104

T248	Local and District Departments of Health	4,144,588	4,144,588
T249	School Based Health Clinics	11,280,633	11,280,633
T250	AGENCY TOTAL	63,876,761	62,047,591
T251			
T252	OFFICE OF HEALTH STRATEGY		
T253	Personal Services		1,937,390
T254	Other Expenses		34,238
T255	AGENCY TOTAL		1,971,628
T256			
T257	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T258	Personal Services	5,175,809	5,175,809
T259	Other Expenses	1,381,982	1,381,982
T260	Equipment	26,400	23,310
T261	Medicolegal Investigations	22,150	22,150
T262	AGENCY TOTAL	6,606,341	6,603,251
T263			
T264	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T265	Personal Services	174,750,797	174,750,797
T266	Other Expenses	13,035,946	13,035,946
T267	Housing Supports and Services		350,000
T268	Family Support Grants	4,300,000	4,300,000
T269	Clinical Services	2,202,684	2,202,684
T270	Workers' Compensation Claims	13,823,176	13,823,176
T271	Behavioral Services Program	23,337,598	23,337,598
T272	Supplemental Payments for Medical Services	3,881,425	3,881,425
T273	ID Partnership Initiatives	2,550,000	2,550,000
T274	Rent Subsidy Program	5,030,212	5,030,212
T275	Employment Opportunities and Day Services	247,115,778	256,464,256
T276	AGENCY TOTAL	490,027,616	499,726,094
T277			
T278	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T279	Personal Services	156,789,123	129,446,204
T280	Other Expenses	22,493,887	23,016,640
T281	Housing Supports and Services	23,269,681	23,269,681

T282	Managed Service System	57,505,032	57,505,032
T283	Legal Services	505,999	505,999
T284	Connecticut Mental Health Center	6,949,153	6,949,153
T285	Professional Services	11,200,697	11,200,697
T286	General Assistance Managed Care	41,804,966	42,515,958
T287	Workers' Compensation Claims	11,405,512	11,405,512
T288	Nursing Home Screening	636,352	636,352
T289	Young Adult Services	78,859,968	78,859,968
T290	TBI Community Services	9,229,723	9,229,723
T291	Jail Diversion	4,132,599	4,132,599
T292	Behavioral Health Medications	6,894,318	6,894,318
T293	Prison Overcrowding	5,685,135	5,685,135
T294	Medicaid Adult Rehabilitation Option	4,269,653	4,269,653
T295	Discharge and Diversion Services	25,128,181	25,128,181
T296	Home and Community Based Services	23,881,276	25,886,836
T297	Persistent Violent Felony Offenders Act	606,391	606,391
T298	Nursing Home Contract	417,953	417,953
T299	Pre-Trial Account	620,352	620,352
T300	Grants for Substance Abuse Services	20,967,047	20,967,047
T301	Grants for Mental Health Services	66,738,020	66,738,020
T302	Employment Opportunities	8,901,815	8,901,815
T303	AGENCY TOTAL	588,892,833	564,789,219
T304			
T305	PSYCHIATRIC SECURITY REVIEW BOARD		
T306	Personal Services	271,444	271,444
T307	Other Expenses	23,748	23,748
T308	AGENCY TOTAL	295,192	295,192
T309			
T310	HUMAN SERVICES		
T311			
T312	DEPARTMENT OF SOCIAL SERVICES		
T313	Personal Services	123,065,509	123,065,509
T314	Other Expenses	131,848,841	131,978,834
T315	Birth to Three	14,186,804	14,186,804
T316	Genetic Tests in Paternity Actions	81,906	81,906
T317	State-Funded Supplemental Nutrition Assistance Program	186,816	72,021

T318	HUSKY B Program	5,060,000	5,320,000
T319	Medicaid	2,582,257,865	2,633,497,865
T320	Old Age Assistance	38,506,679	38,026,302
T321	Aid To The Blind	577,715	584,005
T322	Aid To The Disabled	61,625,714	60,374,980
T323	Temporary Family Assistance - TANF	75,131,712	75,131,712
T324	Emergency Assistance	1	1
T325	Food Stamp Training Expenses	9,832	9,832
T326	DMHAS-Disproportionate Share	108,935,000	108,935,000
T327	Connecticut Home Care Program	42,090,000	46,530,000
T328	Community Residential Services	581,323,057	596,180,472
T329	Protective Services to the Elderly	772,320	785,204
T330	Refunds Of Collections	94,699	94,699
T331	Services for Persons With Disabilities	477,130	477,130
T332	Nutrition Assistance	725,000	837,039
T333	State Administered General Assistance	20,931,557	20,834,722
T334	Connecticut Children's Medical Center	11,391,454	11,391,454
T335	Human Service Infrastructure Community Action Program	7,101,798	7,316,819
T336	Programs for Senior Citizens	7,895,383	7,895,383
T337	Domestic Violence Shelters	5,304,514	5,353,162
T338	Hospital Supplemental Payments	39,642,273	39,642,273
T339	AGENCY TOTAL	3,859,223,579	3,928,603,128
T340			
T341	DEPARTMENT OF REHABILITATION SERVICES		
T342	Personal Services	4,843,781	4,843,781
T343	Other Expenses	1,289,719	1,289,719
T344	Educational Aid for Blind and Visually Handicapped Children	4,040,237	4,040,237
T345	Employment Opportunities – Blind & Disabled	1,032,521	1,032,521
T346	Vocational Rehabilitation - Disabled	7,354,087	7,354,087
T347	Supplementary Relief and Services	50,192	50,192
T348	Special Training for the Deaf Blind	268,003	268,003
T349	Connecticut Radio Information Service	27,474	27,474
T350	Independent Living Centers	372,967	372,967
T351	AGENCY TOTAL	19,278,981	19,278,981
T352			

T353	EDUCATION, MUSEUMS, LIBRARIES		
T354			
T355	DEPARTMENT OF EDUCATION		
T356	Personal Services	24,384,823	24,384,823
T357	Other Expenses	3,306,300	3,306,300
T358	Children's Trust Fund	10,230,303	10,230,303
T359	Development of Mastery Exams Grades 4, 6, and 8	12,943,016	12,943,016
T360	Resource Equity Assessments	134,379	
T361	Neighborhood Youth Centers	524,332	524,332
T362	Longitudinal Data Systems	1,212,945	1,212,945
T363	Sheff Settlement	11,027,361	11,027,361
T364	Regional Vocational-Technical School System	158,466,509	158,466,509
T365	Local Charter Schools		96,000
T366	K-3 Reading Assessment Pilot		360
T367	Evenstart	437,713	437,713
T368	Division of Higher Education	1,909,040	1,909,040
T369	American School For The Deaf	9,257,514	6,757,514
T370	Head Start Services	5,571,838	5,571,838
T371	Family Resource Centers	7,657,998	7,657,998
T372	Charter Schools	107,321,500	107,321,500
T373	Care4Kids TANF/CCDF	124,981,059	130,032,034
T374	Child Care Quality Enhancements	2,807,291	2,807,291
T375	Youth Service Bureau Enhancement	648,859	648,859
T376	Child Nutrition State Match	2,354,000	2,354,000
T377	Health Foods Initiative	4,101,463	4,151,463
T378	Roberta B. Willis Scholarship Fund	20,137,661	7,868,830
T379	Early Head Start-Child Care Partnership	1,130,750	1,130,750
T380	Early Care and Education	104,086,354	101,507,832
T381	Vocational Agriculture	10,228,589	10,228,589
T382	Adult Education	20,383,960	20,383,960
T383	Health and Welfare Services Pupils Private Schools	3,526,579	3,526,579
T384	Education Equalization Grants	1,623,644,957	1,726,616,679
T385	Priority School Districts	38,103,454	19,051,727
T386	Interdistrict Cooperation	4,000,000	4,000,000
T387	School Breakfast Program	2,158,900	2,158,900

T388	Youth Service Bureaus	2,598,486	2,598,486
T389	Open Choice Program	41,311,328	41,311,328
T390	Magnet Schools	311,508,158	311,508,158
T391	After School Program	4,720,695	4,720,695
T392	School Readiness Quality Enhancement	4,047,742	4,047,742
T393	Special Education	597,582,615	597,582,615
T394	AGENCY TOTAL	3,278,448,471	3,350,084,069
T395			
T396	STATE LIBRARY		
T397	Personal Services	5,019,931	5,019,931
T398	Other Expenses	384,006	384,006
T399	State-Wide Digital Library	1,750,193	1,750,193
T400	Interlibrary Loan Delivery Service	276,232	276,232
T401	Legal/Legislative Library Materials	638,378	638,378
T402	Support Cooperating Library Service Units	184,300	184,300
T403	Connecticard Payments	781,820	781,820
T404	AGENCY TOTAL	9,034,860	9,034,860
T405			
T406	UNIVERSITY OF CONNECTICUT		
T407	Operating Expenses	316,237,716	287,851,145
T408	Workers' Compensation Claims	2,827,782	2,827,782
T409	AGENCY TOTAL	319,065,498	290,678,927
T410			
T411	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T412	Operating Expenses	179,577,258	153,371,461
T413	Workers' Compensation Claims	7,501,978	7,744,811
T414	AGENCY TOTAL	187,079,236	161,116,272
T415			
T416	TEACHERS' RETIREMENT BOARD		
T417	Personal Services	1,606,365	1,606,365
T418	Other Expenses	432,054	432,054
T419	Retirement Contributions	1,290,429,000	1,332,368,000
T420	Retirees Health Service Cost	25,354,500	29,075,250
T421	Municipal Retiree Health Insurance Costs	4,644,673	4,644,673
T422	AGENCY TOTAL	1,322,466,592	1,368,126,342
T423			

T424	CONNECTICUT STATE COLLEGES AND UNIVERSITIES		
T425	Workers' Compensation Claims	3,289,276	3,289,276
T426	Charter Oak State College	4,132,249	4,132,249
T427	Community Tech College System	273,001,325	261,980,490
T428	Connecticut State University	257,222,704	256,701,869
T429	Board of Regents	366,875	366,875
T430	AGENCY TOTAL	538,012,429	526,470,759
T431			
T432	CORRECTIONS		
T433			
T434	DEPARTMENT OF CORRECTION		
T435	Personal Services	371,249,016	365,447,246
T436	Other Expenses	60,259,646	60,036,948
T437	Workers' Compensation Claims	26,871,594	26,871,594
T438	Inmate Medical Services	80,426,658	72,383,992
T439	Board of Pardons and Paroles	6,221,015	6,221,015
T440	Program Evaluation	75,000	75,000
T441	Aid to Paroled and Discharged Inmates	3,000	3,000
T442	Legal Services To Prisoners	797,000	797,000
T443	Volunteer Services	129,460	129,460
T444	Community Support Services	33,759,614	33,759,614
T445	AGENCY TOTAL	579,792,003	565,724,869
T446			
T447	DEPARTMENT OF CHILDREN AND FAMILIES		
T448	Personal Services	258,501,049	256,253,676
T449	Other Expenses	28,841,518	28,347,282
T450	Workers' Compensation Claims	12,578,720	12,578,720
T451	Family Support Services	913,974	913,974
T452	Homeless Youth	2,329,087	2,329,087
T453	Differential Response System	7,809,192	7,764,046
T454	Regional Behavioral Health Consultation	1,699,624	1,619,023
T455	Health Assessment and Consultation	1,349,199	1,082,532
T456	Grants for Psychiatric Clinics for Children	15,046,541	14,979,041
T457	Day Treatment Centers for Children	6,815,978	6,759,728
T458	Juvenile Justice Outreach Services	754,487	885,480

T459	Child Abuse and Neglect Intervention	11,949,620	10,116,287
T460	Community Based Prevention Programs	8,093,690	7,785,690
T461	Family Violence Outreach and Counseling	3,061,579	2,547,289
T462	Supportive Housing	18,479,526	18,479,526
T463	No Nexus Special Education	2,151,861	2,151,861
T464	Family Preservation Services	6,133,574	6,070,574
T465	Substance Abuse Treatment	9,913,559	9,840,612
T466	Child Welfare Support Services	1,757,237	1,757,237
T467	Board and Care for Children - Adoption	97,105,408	98,735,921
T468	Board and Care for Children - Foster	134,738,432	135,345,435
T469	Board and Care for Children - Short-term and Residential	89,536,892	90,339,295
T470	Individualized Family Supports	6,523,616	6,552,680
T471	Community Kidcare	38,268,191	37,968,191
T472	Covenant to Care	136,273	136,273
T473	AGENCY TOTAL	764,488,827	761,339,460
T474			
T475	JUDICIAL		
T476			
T477	JUDICIAL DEPARTMENT		
T478	Personal Services	330,508,041	330,508,041
T479	Other Expenses	55,415,565	55,071,950
T480	Forensic Sex Evidence Exams	1,348,010	1,348,010
T481	Alternative Incarceration Program	49,538,792	49,538,792
T482	Justice Education Center, Inc.	466,217	466,217
T483	Juvenile Alternative Incarceration	20,683,458	20,683,458
T484	Probate Court	2,000,000	2,000,000
T485	Workers' Compensation Claims	6,042,106	6,042,106
T486	Youthful Offender Services	10,445,555	10,445,555
T487	Victim Security Account	8,792	8,792
T488	Children of Incarcerated Parents	544,503	544,503
T489	Legal Aid	1,552,382	1,552,382
T490	Youth Violence Initiative	1,925,318	1,925,318
T491	Youth Services Prevention	2,708,174	2,708,174
T492	Children's Law Center	102,717	102,717
T493	Juvenile Planning	233,792	233,792
T494	Juvenile Justice Outreach Services	10,879,986	10,879,986

T495	Board and Care for Children - Short-term and Residential	6,564,318	6,564,318
T496	AGENCY TOTAL	500,967,726	500,624,111
T497			
T498	PUBLIC DEFENDER SERVICES COMMISSION		
T499	Personal Services	40,392,553	40,392,553
T500	Other Expenses	1,067,277	1,067,277
T501	Assigned Counsel - Criminal	22,442,284	22,442,284
T502	Expert Witnesses	3,234,137	3,234,137
T503	Training And Education	119,748	119,748
T504	AGENCY TOTAL	67,255,999	67,255,999
T505			
T506	NON-FUNCTIONAL		
T507			
T508	DEBT SERVICE - STATE TREASURER		
T509	Debt Service	1,967,763,023	1,879,314,930
T510	UConn 2000 - Debt Service	189,526,253	210,955,639
T511	CHEFA Day Care Security	5,500,000	5,500,000
T512	Pension Obligation Bonds - TRB	140,219,021	118,400,521
T513	AGENCY TOTAL	2,303,008,297	2,214,171,090
T514			
T515	STATE COMPTROLLER - MISCELLANEOUS		
T516	Nonfunctional - Change to Accruals	546,139	1,985,705
T517			
T518	STATE COMPTROLLER - FRINGE BENEFITS		
T519	Unemployment Compensation	29,591,199	6,343,063
T520	State Employees Retirement Contributions	921,295,015	1,046,224,170
T521	Higher Education Alternative Retirement System	500,000	500,000
T522	Pensions and Retirements - Other Statutory	1,706,796	1,757,248
T523	Judges and Compensation Commissioners Retirement	24,407,910	26,377,480
T524	Insurance - Group Life	8,096,216	8,340,216
T525	Employers Social Security Tax	150,818,090	148,982,829

T526	State Employees Health Service Cost	507,971,653	536,407,995
T527	Retired State Employees Health Service Cost	784,399,000	853,599,000
T528	Tuition Reimbursement - Training and Travel	115,000	
T529	Other Post Employment Benefits	87,111,111	87,111,111
T530	AGENCY TOTAL	2,516,011,990	2,715,643,112
T531			
T532	RESERVE FOR SALARY ADJUSTMENTS		
T533	Reserve For Salary Adjustments	312,050,763	479,497,698
T534			
T535	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T536	Workers' Compensation Claims	7,605,530	7,605,530
T537			
T538	TOTAL - GENERAL FUND	18,839,417,242	19,178,981,426
T539			
T540	LESS:		
T541			
T542	Unallocated Lapse	-40,000,000	-40,000,000
T543	Unallocated Lapse - Legislative	-500,000	-500,000
T544	Unallocated Lapse - Judicial	-3,000,000	-3,000,000
T545	Targeted Savings	-54,655,117	-68,271,251
T546	Achieve Labor Concessions	-836,900,000	-1,081,300,000
T547			
T548	NET - GENERAL FUND	17,904,362,125	17,985,910,175

Sec. 2. (*Effective July 1, 2017*) The following sums are appropriated from the SPECIAL TRANSPORTATION FUND for the annual periods indicated for the purposes described.

T549		2017-2018	2018-2019
T550	GENERAL GOVERNMENT		
T551			
T552	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T553	State Insurance and Risk Mgmt Operations	9,138,240	9,345,232
T554			

T555	REGULATION AND PROTECTION		
T556			
T557	DEPARTMENT OF MOTOR VEHICLES		
T558	Personal Services	49,296,260	49,296,260
T559	Other Expenses	15,897,378	15,897,378
T560	Equipment	468,756	468,756
T561	Commercial Vehicle Information Systems and Networks Project	214,676	214,676
T562	AGENCY TOTAL	65,877,070	65,877,070
T563			
T564	CONSERVATION AND DEVELOPMENT		
T565			
T566	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T567	Personal Services	2,060,488	2,060,488
T568	Other Expenses	738,920	738,920
T569	AGENCY TOTAL	2,799,408	2,799,408
T570			
T571	TRANSPORTATION		
T572			
T573	DEPARTMENT OF TRANSPORTATION		
T574	Personal Services	177,824,829	177,874,964
T575	Other Expenses	53,814,223	53,814,223
T576	Equipment	1,341,329	1,341,329
T577	Minor Capital Projects	449,639	449,639
T578	Highway Planning And Research	3,060,131	3,060,131
T579	Rail Operations	173,370,701	198,225,900
T580	Bus Operations	155,052,699	167,121,676
T581	ADA Para-transit Program	38,039,446	38,039,446
T582	Non-ADA Dial-A-Ride Program	1,576,361	1,576,361
T583	Pay-As-You-Go Transportation Projects	14,589,106	14,589,106
T584	Port Authority	400,000	400,000
T585	Transportation to Work	2,370,629	2,370,629
T586	AGENCY TOTAL	621,889,093	658,863,404
T587			
T588	NON-FUNCTIONAL		
T589			

T590	DEBT SERVICE - STATE TREASURER		
T591	Debt Service	614,679,938	680,223,716
T592			
T593	STATE COMPTROLLER - MISCELLANEOUS		
T594	Nonfunctional - Change to Accruals	675,402	213,133
T595			
T596	STATE COMPTROLLER - FRINGE BENEFITS		
T597	Unemployment Compensation	203,548	203,548
T598	State Employees Retirement Contributions	132,842,942	144,980,942
T599	Insurance - Group Life	273,357	277,357
T600	Employers Social Security Tax	15,655,534	15,674,834
T601	State Employees Health Service Cost	46,110,687	50,218,403
T602	AGENCY TOTAL	195,086,068	211,355,084
T603			
T604	RESERVE FOR SALARY ADJUSTMENTS		
T605	Reserve For Salary Adjustments	7,301,186	2,301,186
T606			
T607	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T608	Workers' Compensation Claims	6,723,297	6,723,297
T609			
T610	TOTAL - SPECIAL TRANSPORTATION FUND	1,524,169,702	1,637,701,530
T611			
T612	LESS:		
T613			
T614	Unallocated Lapse	-12,000,000	-12,000,000
T615			
T616	NET - SPECIAL TRANSPORTATION FUND	1,512,169,702	1,625,701,530

Sec. 3. (*Effective July 1, 2017*) The following sums are appropriated from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for the annual periods indicated for the purposes described.

T617		2017-2018	2018-2019

T618	GENERAL GOVERNMENT		
T619			
T620	OFFICE OF POLICY AND MANAGEMENT		
T621	Grants To Towns	58,076,612	58,076,612

Sec. 4. (*Effective July 1, 2017*) The following sums are appropriated from the REGIONAL MARKET OPERATION FUND for the annual periods indicated for the purposes described.

T622		2017-2018	2018-2019
T623	CONSERVATION AND DEVELOPMENT		
T624			
T625	DEPARTMENT OF AGRICULTURE		
T626	Personal Services	430,138	430,138
T627	Other Expenses	273,007	273,007
T628	Fringe Benefits	361,316	361,316
T629	AGENCY TOTAL	1,064,461	1,064,461
T630			
T631	NON-FUNCTIONAL		
T632			
T633	STATE COMPTROLLER - MISCELLANEOUS		
T634	Nonfunctional - Change to Accruals	2,845	2,845
T635			
T636	TOTAL - REGIONAL MARKET OPERATION FUND	1,067,306	1,067,306

Sec. 5. (*Effective July 1, 2017*) The following sums are appropriated from the BANKING FUND for the annual periods indicated for the purposes described.

T637		2017-2018	2018-2019
T638	REGULATION AND PROTECTION		
T639			
T640	DEPARTMENT OF BANKING		
T641	Personal Services	10,766,765	10,752,078

T642	Other Expenses	1,468,990	1,468,990
T643	Equipment	44,900	44,900
T644	Fringe Benefits	8,613,412	8,601,663
T645	Indirect Overhead	291,192	291,192
T646	AGENCY TOTAL	21,185,259	21,158,823
T647			
T648	LABOR DEPARTMENT		
T649	Opportunity Industrial Centers	475,000	475,000
T650	Customized Services	950,000	950,000
T651	AGENCY TOTAL	1,425,000	1,425,000
T652			
T653	CONSERVATION AND DEVELOPMENT		
T654			
T655	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T656	Fair Housing	603,000	603,000
T657	Crumbling Foundations	2,700,000	2,700,000
T658	AGENCY TOTAL	3,303,000	3,303,000
T659			
T660	JUDICIAL		
T661			
T662	JUDICIAL DEPARTMENT		
T663	Foreclosure Mediation Program	3,610,565	3,610,565
T664			
T665	NON-FUNCTIONAL		
T666			
T667	STATE COMPTROLLER - MISCELLANEOUS		
T668	Nonfunctional - Change to Accruals	95,178	95,178
T669			
T670	TOTAL - BANKING FUND	29,619,002	29,592,566

Sec. 6. (*Effective July 1, 2017*) The following sums are appropriated from the INSURANCE FUND for the annual periods indicated for the purposes described.

T671		2017-2018	2018-2019

T672	GENERAL GOVERNMENT		
T673			
T674	OFFICE OF POLICY AND MANAGEMENT		
T675	Personal Services	313,882	313,882
T676	Other Expenses	6,012	6,012
T677	Fringe Benefits	200,882	200,882
T678	AGENCY TOTAL	520,776	520,776
T679			
T680	REGULATION AND PROTECTION		
T681			
T682	INSURANCE DEPARTMENT		
T683	Personal Services	13,942,472	13,796,046
T684	Other Expenses	1,727,807	1,727,807
T685	Equipment	52,500	52,500
T686	Fringe Benefits	11,055,498	10,938,946
T687	Indirect Overhead	466,740	466,740
T688	AGENCY TOTAL	27,245,017	26,982,039
T689			
T690	OFFICE OF THE HEALTHCARE ADVOCATE		
T691	Personal Services	1,954,064	1,373,962
T692	Other Expenses	2,691,767	164,500
T693	Equipment	15,000	15,000
T694	Fringe Benefits	1,788,131	1,329,851
T695	Indirect Overhead	106,630	106,630
T696	AGENCY TOTAL	6,555,592	2,989,943
T697			
T698	HEALTH		
T699			
T700	DEPARTMENT OF PUBLIC HEALTH		
T701	Needle and Syringe Exchange Program	459,416	459,416
T702	AIDS Services	4,975,686	4,975,686
T703	Breast and Cervical Cancer Detection and Treatment	2,150,565	2,150,565
T704	Immunization Services	45,382,653	46,508,326
T705	X-Ray Screening and Tuberculosis Care	1,115,148	1,115,148
T706	Venereal Disease Control	197,171	197,171

T707	AGENCY TOTAL	54,280,639	55,406,312
T708			
T709	OFFICE OF HEALTH STRATEGY		
T710	Personal Services		729,528
T711	Other Expenses		2,527,267
T712	Fringe Benefits		574,832
T713	AGENCY TOTAL		3,831,627
T714			
T715	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T716	Managed Service System	408,924	408,924
T717			
T718	HUMAN SERVICES		
T719			
T720	DEPARTMENT OF SOCIAL SERVICES		
T721	Fall Prevention	376,023	376,023
T722			
T723	NON-FUNCTIONAL		
T724			
T725	STATE COMPTROLLER - MISCELLANEOUS		
T726	Nonfunctional - Change to Accruals	116,945	116,945
T727			
T728	TOTAL - INSURANCE FUND	89,503,916	90,632,589

Sec. 7. (*Effective July 1, 2017*) The following sums are appropriated from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND for the annual periods indicated for the purposes described.

T729		2017-2018	2018-2019
T730	REGULATION AND PROTECTION		
T731			
T732	OFFICE OF CONSUMER COUNSEL		
T733	Personal Services	1,288,453	1,288,453
T734	Other Expenses	332,907	332,907
T735	Equipment	2,200	2,200
T736	Fringe Benefits	1,056,988	1,056,988
T737	Indirect Overhead	100	100

T738	AGENCY TOTAL	2,680,648	2,680,648
T739			
T740	DEPARTMENT OF PUBLIC UTILITY CONTROL		
T741	Personal Services	11,834,823	11,834,823
T742	Other Expenses	1,479,367	1,479,367
T743	Equipment	19,500	19,500
T744	Fringe Benefits	9,467,858	9,467,858
T745	Indirect Overhead	100	100
T746	AGENCY TOTAL	22,801,648	22,801,648
T747			
T748	NON-FUNCTIONAL		
T749			
T750	STATE COMPTROLLER - MISCELLANEOUS		
T751	Nonfunctional - Change to Accruals	89,658	89,658
T752			
T753	TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	25,571,954	25,571,954

Sec. 8. (*Effective July 1, 2017*) The following sums are appropriated from the WORKERS' COMPENSATION FUND for the annual periods indicated for the purposes described.

T754		2017-2018	2018-2019
T755	GENERAL GOVERNMENT		
T756			
T757	DIVISION OF CRIMINAL JUSTICE		
T758	Personal Services	369,969	369,969
T759	Other Expenses	10,428	10,428
T760	Fringe Benefits	306,273	306,273
T761	AGENCY TOTAL	686,670	686,670
T762			
T763	REGULATION AND PROTECTION		
T764			
T765	LABOR DEPARTMENT		
T766	Occupational Health Clinics	687,148	687,148
T767			

T768	WORKERS' COMPENSATION COMMISSION		
T769	Personal Services	9,905,669	9,905,669
T770	Other Expenses	2,111,669	2,449,666
T771	Equipment	1	1
T772	Fringe Benefits	7,931,229	7,931,229
T773	Indirect Overhead	291,637	291,637
T774	AGENCY TOTAL	20,240,205	20,578,202
T775			
T776	HUMAN SERVICES		
T777			
T778	DEPARTMENT OF REHABILITATION SERVICES		
T779	Personal Services	514,113	514,113
T780	Other Expenses	53,822	53,822
T781	Rehabilitative Services	1,111,913	1,111,913
T782	Fringe Benefits	430,485	430,485
T783	AGENCY TOTAL	2,110,333	2,110,333
T784			
T785	NON-FUNCTIONAL		
T786			
T787	STATE COMPTROLLER - MISCELLANEOUS		
T788	Nonfunctional - Change to Accruals	72,298	72,298
T789			
T790	TOTAL - WORKERS' COMPENSATION FUND	23,796,654	24,134,651

Sec. 9. (*Effective July 1, 2017*) The following sums are appropriated from the CRIMINAL INJURIES COMPENSATION FUND for the annual periods indicated for the purposes described.

T791		2017-2018	2018-2019
T792	JUDICIAL		
T793			
T794	JUDICIAL DEPARTMENT		
T795	Criminal Injuries Compensation	2,934,088	2,934,088

30 Sec. 10. (*Effective July 1, 2017*) The appropriations in section 1 of this
31 act are supported by the GENERAL FUND revenue estimates as
32 follows:

T796		2017-2018	2018-2019
T797	TAXES		
T798	Personal Income	$9,161,400,000	$9,282,400,000
T799	Sales and Use	4,209,800,000	4,287,400,000
T800	Corporation	900,300,000	922,700,000
T801	Public Service	308,400,000	317,700,000
T802	Inheritance and Estate	180,100,000	170,500,000
T803	Insurance Companies	222,100,000	212,600,000
T804	Cigarettes	358,900,000	341,300,000
T805	Real Estate Conveyance	215,600,000	222,300,000
T806	Alcoholic Beverages	62,600,000	63,000,000
T807	Admissions and Dues	41,500,000	41,800,000
T808	Health Provider	700,100,000	699,200,000
T809	Miscellaneous	27,900,000	23,400,000
T810	TOTAL TAXES	16,388,700,000	16,584,300,000
T811			
T812	Refunds of Taxes	(1,146,800,000)	(1,201,000,000)
T813	Earned Income Tax Credit	(75,000,000)	(77,800,000)
T814	R & D Credit Exchange	(7,300,000)	(7,600,000)
T815	NET TAXES REVENUE	15,159,600,000	15,297,900,000
T816			
T817	OTHER REVENUE		
T818	Transfers - Special Revenue	339,300,000	346,400,000
T819	Indian Gaming Payments	267,300,000	199,000,000
T820	Licenses, Permits and Fees	298,800,000	278,500,000
T821	Sales of Commodities	43,800,000	44,900,000
T822	Rents, Fines and Escheats	165,000,000	155,100,000
T823	Investment Income	5,900,000	7,000,000
T824	Miscellaneous	199,900,000	189,500,000
T825	Refunds of Payments	(62,500,000)	(63,900,000)
T826	NET TOTAL OTHER REVENUE	1,257,500,000	1,156,500,000
T827			
T828	OTHER SOURCES		

T829	Federal Grants	1,342,500,000	1,313,300,000
T830	Transfer From Tobacco Settlement	31,700,000	111,700,000
T831	Transfers To/From Other Funds	114,200,000	108,700,000
T832	TOTAL OTHER SOURCES	1,488,400,000	1,533,700,000
T833			
T834	TOTAL GENERAL FUND REVENUE	17,905,500,000	17,988,100,000

Sec. 11. (*Effective July 1, 2017*) The appropriations in section 2 of this act are supported by the SPECIAL TRANSPORTATION FUND revenue estimates as follows:

T835		2017-2018	2018-2019
T836	TAXES		
T837	Motor Fuels	$505,300,000	$506,100,000
T838	Oil Companies	271,800,000	300,200,000
T839	Sales and Use	327,800,000	335,400,000
T840	Sales Tax - DMV	88,000,000	88,800,000
T841	Refunds of Taxes	(12,600,000)	(14,100,000)
T842	TOTAL - TAXES LESS REFUNDS	1,180,300,000	1,216,400,000
T843			
T844	OTHER SOURCES		
T845	Motor Vehicle Receipts	251,800,000	253,800,000
T846	Licenses, Permits and Fees	144,400,000	145,200,000
T847	Interest Income	9,500,000	10,400,000
T848	Federal Grants	12,100,000	12,100,000
T849	Transfers To/From Other Funds	(5,500,000)	(5,500,000)
T850	Refunds of Payments	(4,100,000)	(4,300,000)
T851	TOTAL OTHER SOURCES	408,200,000	411,700,000
T852			
T853	TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,588,500,000	1,628,100,000

Sec. 12. (*Effective July 1, 2017*) The appropriations in section 3 of this act are supported by the MASHANTUCKET PEQUOT AND MOHEGAN FUND revenue estimates as follows:

T854		2017-2018	2018-2019
T855	Transfers from General Fund	$58,100,000	$58,100,000
T856	TOTAL MASHANTUCKET PEQUOT AND MOHEGAN FUND	58,100,000	58,100,000

Sec. 13. (*Effective July 1, 2017*) The appropriations in section 4 of this act are supported by the REGIONAL MARKET OPERATION FUND revenue estimates as follows:

T857		2017-2018	2018-2019
T858	Rentals and Investment Income	$1,100,000	$1,100,000
T859	TOTAL REGIONAL MARKET OPERATION FUND	1,100,000	1,100,000

Sec. 14. (*Effective July 1, 2017*) The appropriations in section 5 of this act are supported by the BANKING FUND revenue estimates as follows:

T860		2017-2018	2018-2019
T861	Fees and Assessments	$30,000,000	$30,200,000
T862	TOTAL BANKING FUND	30,000,000	30,200,000

Sec. 15. (*Effective July 1, 2017*) The appropriations in section 6 of this act are supported by the INSURANCE FUND revenue estimates as follows:

T863		2017-2018	2018-2019
T864	Fees and Assessments	$90,000,000	$91,400,000
T865	TOTAL INSURANCE FUND	90,000,000	91,400,000

Sec. 16. (*Effective July 1, 2017*) The appropriations in section 7 of this act are supported by the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND revenue estimates as follows:

T866		2017-2018	2018-2019
T867	Fees and Assessments	$27,000,000	$27,300,000
T868	TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	27,000,000	27,300,000

Sec. 17. (*Effective July 1, 2017*) The appropriations in section 8 of this act are supported by the WORKERS' COMPENSATION FUND revenue estimates as follows:

T869		2017-2018	2018-2019
T870	Fees and Assessments	$24,867,000	$28,122,000
T871	TOTAL WORKERS' COMPENSATION FUND	24,867,000	28,122,000

Sec. 18. (*Effective July 1, 2017*) The appropriations in section 9 of this act are supported by the CRIMINAL INJURIES COMPENSATION FUND revenue estimates as follows:

T872		2017-2018	2018-2019
T873	Restitutions	$3,000,000	$3,000,000
T874	TOTAL CRIMINAL INJURIES COMPENSATION FUND	3,000,000	3,000,000

Sec. 19. (*Effective July 1, 2017*) (a) Notwithstanding the provisions of sections 2-35, 4-73, 10a-77, 10a-99, 10a-105 and 10a-143 of the general statutes, the Secretary of the Office of Policy and Management may make reductions in allotments in any budgeted agency and fund of the state for the fiscal years ending June 30, 2018, and June 30, 2019, in order to reduce labor-management expenditures by $836,900,000 for the fiscal year ending June 30, 2018, and by $1,081,300,000 for the fiscal year ending June 30, 2019.

(b) Notwithstanding the provisions of sections 10a-77, 10a-99, 10a-105 and 10a-143 of the general statutes, any reductions in allotments pursuant to subsection (a) of this section that are applicable to the Connecticut State Colleges and Universities, The University of Connecticut and The University of Connecticut Health Center shall be credited to the General Fund.

Sec. 20. (*Effective July 1, 2017*) (a) The Secretary of the Office of Policy and Management may make reductions in allotments for the executive

branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $40,000,000 in the General Fund during each such fiscal year.

(b) The Secretary of the Office of Policy and Management may make reductions in allotments for the legislative branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $500,000 in the General Fund during each such fiscal year. Such reductions shall be achieved as determined by the president pro tempore and majority leader of the Senate, the speaker and majority leader of the House of Representatives, the Senate Republican president pro tempore and the minority leader of the House of Representatives.

(c) The Secretary of the Office of Policy and Management may make reductions in allotments for the judicial branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $3,000,000 in the General Fund during each such fiscal year. Such reductions shall be achieved as determined by the Chief Justice and Chief Public Defender.

Sec. 21. (*Effective July 1, 2017*) For the fiscal years ending June 30, 2018, and June 30, 2019, the Department of Social Services and the Department of Children and Families may, with the approval of the Office of Policy and Management, and in compliance with any advanced planning document approved by the federal Department of Health and Human Services, establish receivables for the reimbursement anticipated from approved projects.

Sec. 22. (*Effective July 1, 2017*) Notwithstanding the provisions of section 4-85 of the general statutes, the Secretary of the Office of Policy and Management shall not allot funds appropriated in sections 1 to 9, inclusive, of this act for Nonfunctional – Change to Accruals.

Sec. 23. (*Effective July 1, 2017*) (a) The Secretary of the Office of Policy and Management may transfer amounts appropriated for Personal Services in sections 1 to 9, inclusive, of this act from agencies to the

Reserve for Salary Adjustments account to reflect a more accurate impact of collective bargaining and related costs.

(b) The Secretary of the Office of Policy and Management may transfer funds appropriated in section 1 of this act, for Reserve for Salary Adjustments, to any agency in any appropriated fund to give effect to salary increases, other employee benefits, agency costs related to staff reductions including accrual payments, achievement of agency personal services reductions, or other personal services adjustments authorized by this act or any other act or other applicable statute.

Sec. 24. (*Effective July 1, 2017*) (a) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in public act 15-244, as amended by public act 16-2 of the May Special Session, which relate to collective bargaining agreements and related costs, shall not lapse on June 30, 2017, and such funds shall continue to be available for such purpose during the fiscal years ending June 30, 2018, and June 30, 2019.

(b) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in sections 1 to 9, inclusive, of this act, which relate to collective bargaining agreements and related costs for the fiscal year ending June 30, 2018, shall not lapse on June 30, 2018, and such funds shall continue to be available for such purpose during the fiscal year ending June 30, 2019.

Sec. 25. (*Effective July 1, 2017*) Any appropriation, or portion thereof, made to any agency, under sections 1 to 9, inclusive, of this act, may be transferred at the request of such agency to any other agency by the Governor, with the approval of the Finance Advisory Committee, to take full advantage of federal matching funds, provided both agencies shall certify that the expenditure of such transferred funds by the receiving agency will be for the same purpose as that of the original appropriation or portion thereof so transferred. Any federal funds generated through the transfer of appropriations between agencies

137 may be used for reimbursing appropriated expenditures or for
138 expanding program services or a combination of both as determined
139 by the Governor, with the approval of the Finance Advisory
140 Committee.

141 Sec. 26. (*Effective July 1, 2017*) (a) Any appropriation, or portion
142 thereof, made to any agency under sections 1 to 9, inclusive, of this act,
143 may be adjusted by the Governor, with approval of the Finance
144 Advisory Committee, in order to maximize federal funding available
145 to the state, consistent with the relevant federal provisions of law.

146 (b) The Governor shall report on any such adjustment permitted
147 under subsection (a) of this section, in accordance with the provisions
148 of section 11-4a of the general statutes, to the joint standing committees
149 of the General Assembly having cognizance of matters relating to
150 appropriations and the budgets of state agencies and finance, revenue
151 and bonding.

152 Sec. 27. (*Effective July 1, 2017*) Any appropriation, or portion thereof,
153 made to The University of Connecticut Health Center in section 1 of
154 this act may be transferred by the Secretary of the Office of Policy and
155 Management to the Medicaid account in the Department of Social
156 Services for the purpose of maximizing federal reimbursement.

157 Sec. 28. (*Effective July 1, 2017*) All funds appropriated to the
158 Department of Social Services for DMHAS – Disproportionate Share
159 shall be expended by the Department of Social Services in such
160 amounts and at such times as prescribed by the Office of Policy and
161 Management. The Department of Social Services shall make
162 disproportionate share payments to hospitals in the Department of
163 Mental Health and Addiction Services for operating expenses and for
164 related fringe benefit expenses. Funds received by the hospitals in the
165 Department of Mental Health and Addiction Services, for fringe
166 benefits, shall be used to reimburse the Comptroller. All other funds
167 received by the hospitals in the Department of Mental Health and
168 Addiction Services shall be deposited to grants - other than federal

accounts. All disproportionate share payments not expended in grants - other than federal accounts shall lapse at the end of the fiscal year.

Sec. 29. (*Effective July 1, 2017*) Any appropriation, or portion thereof, made to the Department of Veterans' Affairs in section 1 of this act may be transferred by the Secretary of the Office of Policy and Management to the Medicaid account in the Department of Social Services for the purpose of maximizing federal reimbursement.

Sec. 30. (*Effective July 1, 2017*) During the fiscal years ending June 30, 2018, and June 30, 2019, $1,000,000 of the federal funds received by the Department of Education, from Part B of the Individuals with Disabilities Education Act (IDEA), shall be transferred to the Office of Early Childhood in each such fiscal year, for the Birth-to-Three program, in order to carry out Part B responsibilities consistent with the IDEA.

Sec. 31. (*Effective July 1, 2017*) (a) For the fiscal year ending June 30, 2018, the distribution of priority school district grants, pursuant to subsection (a) of section 10-266p of the general statutes, shall be as follows: (1) For priority school districts in the amount of $31,609,003, (2) for extended school building hours in the amount of $2,994,752, and (3) for school accountability in the amount of $3,499,699.

(b) For the fiscal year ending June 30, 2019, the distribution of priority school district grants, pursuant to subsection (a) of section 10-266p of the general statutes, shall be as follows: (1) For priority school districts in the amount of $15,804,502, (2) for extended school building hours in the amount of $2,994,752, and (3) for school accountability in the amount of $3,499,699.

Sec. 32. (*Effective July 1, 2017*) Notwithstanding the provisions of section 17a-17 of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the provisions of said section shall not be considered in any increases or decreases to residential rates or allowable per diem payments to private residential treatment centers licensed pursuant to section 17a-145 of the general statutes.

Sec. 33. (*Effective July 1, 2017*) (a) For all allowable expenditures made pursuant to a contract subject to cost settlement with the Department of Developmental Services by an organization in compliance with performance requirements of such contract, one hundred per cent, or an alternative amount as identified by the Commissioner of Developmental Services and approved by the Secretary of the Office of Policy and Management, of the difference between actual expenditures incurred and the amount received by the organization from the Department of Developmental Services pursuant to such contract shall be reimbursed to the Department of Developmental Services during each of the fiscal years ending June 30, 2018, and June 30, 2019.

(b) For expenditures incurred by nonprofit providers with purchase of service contracts with the Department of Mental Health and Addiction Services for which year-end cost reconciliation currently occurs, and where such providers are in compliance with performance requirements of such contract, one hundred per cent, or an alternative amount as identified by the Commissioner of Mental Health and Addiction Services and approved by the Secretary of the Office of Policy and Management and as allowed by applicable state and federal laws and regulations, of the difference between actual expenditures incurred and the amount received by the organization from the Department of Mental Health and Addiction Services pursuant to such contract shall be reimbursed to the Department of Mental Health and Addiction Services for the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 34. (*Effective July 1, 2017*) The sum of $1,404,770 of the amount appropriated in section 7 of public act 16-2 of the May special session, to the Workers' Compensation Commission, for Other Expenses, for the fiscal year ending June 30, 2017, shall not lapse on June 30, 2017, and such funds shall continue to be available for the development of the e-court migration project during the fiscal year ending June 30, 2018.

Sec. 35. (*Effective July 1, 2017*) The unexpended balance of funds transferred from the Reserve for Salary Adjustment account in the Special Transportation Fund, to the Department of Motor Vehicles, in section 39 of special act 00-13, and carried forward in subsection (a) of section 34 of special act 01-1 of the June special session, and subsection (a) of section 41 of public act 03-1 of the June 30 special session, and section 43 of public act 05-251, and section 42 of public act 07-1 of the June special session, and section 26 of public act 09-3 of the June special session, and section 17 of public act 11-6, and section 36 of public act 13-184, and section 29 of public act 15-244 for the Commercial Vehicle Information Systems and Networks Project, shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for such purpose during the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 36. (*Effective July 1, 2017*) (a) The unexpended balance of funds appropriated to the Department of Motor Vehicles in section 49 of special act 99-10, and carried forward in subsection (b) of section 34 of special act 01-1 of the June special session, and subsection (b) of section 41 of public act 03-1 of the June 30 special session, and subsection (a) of section 45 of public act 05-251, and subsection (a) of section 43 of public act 07-1 of the June special session, and subsection (a) of section 27 of public act 09-3 of the June special session, and subsection (a) of section 18 of public act 11-6, and subsection (a) of section 37 of public act 13-184, and subsection (a) of section 30 of public act 15-244 for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for such purpose, including for implementation of the Passport to State Parks program, during the fiscal years ending June 30, 2018, and June 30, 2019.

(b) Up to $7,000,000 of the unexpended balance appropriated to the Department of Transportation, for Personal Services, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License

Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act 04-2 of the May special session, and subsection (b) of section 45 of public act 05-251, and subsection (b) of section 43 of public act 07-1 of the June special session, and subsection (b) of section 27 of public act 09-3 of the June special session, and subsection (b) of section 18 of public act 11-6, and subsection (b) of section 37 of public act 13-184, and subsection (b) of section 30 of public act 15-244 shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, including for implementation of the Passport to State Parks program, for the fiscal years ending June 30, 2018, and June 30, 2019.

(c) Up to $8,500,000 of the unexpended balance appropriated to the State Treasurer, for Debt Service, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act 04-2 of the May special session, and subsection (c) of section 45 of public act 05-251, and subsection (c) of section 43 of public act 07-1 of the June special session, and subsection (c) of section 27 of public act 09-3 of the June special session, and subsection (c) of section 18 of public act 11-6, and subsection (c) of section 37 of public act 13-184, and subsection (c) of section 30 of public act 15-244 shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, including for implementation of the Passport to State Parks program, for the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 37. Section 5-156a of the general statutes is amended by adding subsection (h) as follows (*Effective July 1, 2017*):

(NEW) (h) Any recovery of pension costs from appropriated or nonappropriated sources other than the General Fund and Special

Transportation Fund that causes the payments to the State Employees Retirement System to exceed the actuarially determined employer contribution for any fiscal year shall be deposited into the State Employees Retirement Fund as an additional employer contribution at the end of such fiscal year.

Sec. 38. (*Effective July 1, 2017*) During the fiscal years ending June 30, 2018, and June 30, 2019, no (1) lapse or other reduction specified in section 1 of this act, or (2) reduction in allotment requisitions or allotments in force authorized under the provisions of section 4-85 of the general statutes shall be made or achieved by reducing the amounts appropriated in section 1 of this act to the following accounts for said fiscal years: (A) The Department of Developmental Services, for Employment Opportunities and Day Services, (B) the Department of Social Services, for Community Residential Services, and (C) the Department of Mental Health and Addiction Services, for (i) Grants for Substance Abuse Services, and (ii) Grants for Mental Health Services.

Sec. 39. (*Effective from passage*) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, any balance in the Probate Court Administration Fund on June 30, 2017, shall remain in said fund and shall not be transferred to the General Fund, regardless of whether such balance is in excess of an amount equal to fifteen per cent of the total expenditures authorized pursuant to subsection (a) of section 45a-84 of the general statutes for the immediately succeeding fiscal year.

Sec. 40. Section 12-122a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Any municipality which has more than one taxing district may by a majority vote of its legislative body set a uniform city-wide mill rate for taxation of motor vehicles, except that if the charter of such municipality provides that any mill rate for property tax purposes shall be set by the board of finance of such municipality, such uniform city-wide mill rate may be set by a majority vote of such board of

333 finance. **[**No uniform city-wide mill rate may exceed the amount set
334 forth in section 12-71e.**]**

335 Sec. 41. (*Effective from passage*) (a) For purposes of this section,
336 "qualified taxpayer" means a taxpayer that: (1) Failed to file a tax
337 return, or failed to report the full amount of tax properly due on a
338 previously filed tax return, that was due on or before December 31,
339 2016; (2) voluntarily comes forward prior to receiving a billing notice
340 or a notice from the Department of Revenue Services that an audit is
341 being conducted in relation to the tax type and taxable period or
342 periods for which the taxpayer is seeking a fresh start agreement; (3) is
343 not a party to a closing agreement with the Commissioner of Revenue
344 Services in relation to the tax type and taxable period or periods for
345 which the taxpayer is seeking a fresh start agreement; (4) has not made
346 an offer of compromise that has been accepted by the commissioner in
347 relation to the tax type and taxable period or periods for which the
348 taxpayer is seeking a fresh start agreement; (5) has not protested a
349 determination of an audit for the tax type and taxable period or
350 periods for which the taxpayer is seeking a fresh start agreement; (6) is
351 not a party to litigation against the commissioner in relation to the tax
352 type and taxable period or periods for which the taxpayer is seeking a
353 fresh start agreement; and (7) makes application for a fresh start
354 agreement in the form and manner prescribed by the commissioner.

355 (b) Notwithstanding the provisions of any other law, the
356 Commissioner of Revenue Services is authorized to implement a fresh
357 start program and may, at the commissioner's sole discretion, enter
358 into fresh start agreements with qualified taxpayers during the period
359 from July 1, 2017, to October 31, 2018, inclusive, except taxes imposed
360 under chapter 222 of the general statutes shall not be eligible for a fresh
361 start agreement. Any fresh start agreement shall provide for (1) the
362 waiver of all penalties that may be imposed under title 12 of the
363 general statutes, and (2) the waiver of fifty per cent of the interest
364 related to a failure to pay any amount due to the commissioner by the
365 date prescribed for payment. A fresh start agreement for a qualified
366 taxpayer that has failed to file a tax return or returns may also provide

367 for a limited look-back period.

368 (c) As part of any fresh start agreement, a qualified taxpayer shall:
369 (1) Voluntarily and fully disclose on the application all material facts
370 pertinent to such taxpayer's liability for taxes due to the commissioner;
371 (2) file any tax returns or documents that may be required by the
372 commissioner; (3) pay in full the tax and interest as set forth in the
373 fresh start agreement in the form and manner prescribed by the
374 commissioner; (4) agree to timely file any required tax returns and pay
375 any associated tax obligations to this state for a period of three years
376 after the date the fresh start agreement is signed by the parties to such
377 agreement; and (5) waive, for the taxable period or periods for which
378 the commissioner has agreed to waive penalties and interest, all
379 administrative and judicial rights of appeal that have not run or
380 expired.

381 (d) Notwithstanding the provisions of subsections (a) to (c),
382 inclusive, of this section or of any fresh start agreement, the waiver of
383 penalties and interest shall not be binding on the commissioner if the
384 commissioner finds that any of the following circumstances exist: (1)
385 The qualified taxpayer misrepresented any material fact in applying
386 for or entering into the fresh start agreement; (2) the qualified taxpayer
387 fails to provide any information required for any taxable period
388 covered by the fresh start agreement on or before the due date
389 prescribed under the terms of the fresh start agreement; (3) the
390 qualified taxpayer fails to pay any tax, penalty or interest due in the
391 time, form or manner prescribed under the terms of the fresh start
392 agreement; (4) the tax reported by the qualified taxpayer for any
393 taxable period covered by the fresh start agreement, including any
394 amount shown on an amended tax return, understates by ten per cent
395 or more the tax due and such taxpayer cannot demonstrate to the
396 satisfaction of the commissioner that a good faith effort was made to
397 accurately compute the tax; or (5) the qualified taxpayer fails to timely
398 file any required tax returns or pay any associated tax obligations to
399 this state, during the three-year period after the date the fresh start
400 agreement was signed by the parties to such agreement. No payment

made by a qualified taxpayer for a taxable period covered by a fresh start agreement shall be refunded to such taxpayer or credited to a taxable period other than the taxable period for which such payment was made.

Sec. 42. Subsections (a) and (b) of section 12-263i of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(a) As used in this section:

(1) "Ambulatory surgical center" means **[**an entity included within the definition of said term that is set forth in 42 CFR 416.2 and that is licensed by the Department of Public Health as an outpatient surgical facility, and any other ambulatory surgical center that is Medicare certified**]** <u>any distinct entity that (A) operates exclusively for the purpose of providing surgical services to patients not requiring hospitalization and in which the expected duration of services would not exceed twenty-four hours following an admission; (B) has an agreement with the Centers for Medicare and Medicaid Services to participate in Medicare as an ambulatory surgical center; and (C) meets the general and specific conditions for participation in Medicare set forth in 42 CFR Part 416, Subparts B and C, as amended from time to time</u>;

<u>(2) "Ambulatory surgical center services" means, in accordance with 42 CFR 433.56(a)(9), as amended from time to time, services that are furnished in connection with covered surgical procedures performed in an ambulatory surgical center as provided in 42 CFR 416.164(a), as amended from time to time, for which payment is included in the ambulatory surgical center payment established under 42 CFR 416.171, as amended from time to time, for the covered surgical procedure. "Ambulatory surgical center services" includes facility services only and does not include surgical procedures;</u>

[(2)**]** <u>(3)</u> "Commissioner" means the Commissioner of Revenue Services; and

433 [(3)] (4) "Department" means the Department of Revenue Services.

434 (b) (1) For each calendar quarter commencing on or after October 1,
435 2015, there is hereby imposed a tax on each ambulatory surgical center
436 in this state to be paid each calendar quarter. The tax imposed by this
437 section shall be at the rate of six per cent of the [gross receipts of] total
438 net revenue received by each ambulatory surgical center for the
439 provision of ambulatory surgical center services, except that such tax
440 shall not be imposed on any amount of such [gross receipts] net
441 revenue that constitutes [either (A) the first million dollars of gross
442 receipts of the ambulatory surgical center in the applicable fiscal year,
443 or (B)] net patient revenue of a hospital that is subject to the tax
444 imposed under this chapter. Nothing in this section shall prohibit an
445 ambulatory surgical center from seeking remuneration for the tax
446 imposed by this section.

447 (2) Each ambulatory surgical center shall, on or before January 31,
448 2016, and thereafter on or before the last day of January, April, July
449 and October of each year, render to the commissioner a return, on
450 forms prescribed or furnished by the commissioner, reporting the
451 name and location of such ambulatory surgical center, the entire
452 amount of [gross receipts] the net revenue under subdivision (1) of this
453 subsection generated by such ambulatory surgical center during the
454 calendar quarter ending on the last day of the preceding month and
455 such other information as the commissioner deems necessary for the
456 proper administration of this section. The tax imposed under this
457 section shall be due and payable on the due date of such return. Each
458 ambulatory surgical center shall be required to file such return
459 electronically with the department and to make payment of such tax
460 by electronic funds transfer in the manner provided by chapter 228g,
461 regardless of whether such ambulatory surgical center would have
462 otherwise been required to file such return electronically or to make
463 such tax payment by electronic funds transfer under the provisions of
464 chapter 228g.

465 Sec. 43. Section 12-391 of the general statutes is repealed and the

following is substituted in lieu thereof (*Effective January 1, 2018, and applicable to estates of decedents dying on or after January 1, 2018*):

(a) With respect to estates of decedents who die prior to January 1, 2005, and except as otherwise provided in section 59 of public act 03-1 of the June 30 special session, a tax is imposed upon the transfer of the estate of each person who at the time of death was a resident of this state. The amount of the tax shall be the amount of the federal credit allowable for estate, inheritance, legacy and succession taxes paid to any state or the District of Columbia under the provisions of the federal internal revenue code in force at the date of such decedent's death in respect to any property owned by such decedent or subject to such taxes as part of or in connection with the estate of such decedent. If real or tangible personal property of such decedent is located outside of this state and is subject to estate, inheritance, legacy, or succession taxes by any state or states, other than the state of Connecticut, or by the District of Columbia for which such federal credit is allowable, the amount of tax due under this section shall be reduced by the lesser of: (1) The amount of any such taxes paid to such other state or states or said district and allowed as a credit against the federal estate tax; or (2) an amount computed by multiplying such federal credit by a fraction, (A) the numerator of which is the value of that part of the decedent's gross estate over which such other state or states or said district have jurisdiction for estate tax purposes to the same extent to which this state would assert jurisdiction for estate tax purposes under this chapter with respect to the residents of such other state or states or said district, and (B) the denominator of which is the value of the decedent's gross estate. Property of a resident estate over which this state has jurisdiction for estate tax purposes includes real property situated in this state, tangible personal property having an actual situs in this state, and intangible personal property owned by the decedent, regardless of where it is located. The amount of any estate tax imposed under this subsection shall also be reduced, but not below zero, by the amount of any tax that is imposed under chapter 216 and that is actually paid to this state.

500 (b) With respect to the estates of decedents who die prior to January
501 1, 2005, and except as otherwise provided in section 59 of public act 03-
502 1 of the June 30 special session, a tax is imposed upon the transfer of
503 the estate of each person who at the time of death was a nonresident of
504 this state, the amount of which shall be computed by multiplying (1)
505 the federal credit allowable for estate, inheritance, legacy, and
506 succession taxes paid to any state or states or the District of Columbia
507 under the provisions of the federal internal revenue code in force at the
508 date of such decedent's death in respect to any property owned by
509 such decedent or subject to such taxes as a part of or in connection
510 with the estate of such decedent by (2) a fraction, (A) the numerator of
511 which is the value of that part of the decedent's gross estate over which
512 this state has jurisdiction for estate tax purposes and (B) the
513 denominator of which is the value of the decedent's gross estate.
514 Property of a nonresident estate over which this state has jurisdiction
515 for estate tax purposes includes real property situated in this state and
516 tangible personal property having an actual situs in this state. The
517 amount of any estate tax imposed under this subsection shall also be
518 reduced, but not below zero, by the amount of any tax that is imposed
519 under chapter 216 and that is actually paid to this state.

520 (c) For purposes of this section:

521 (1) (A) "Connecticut taxable estate" means, with respect to the
522 estates of decedents dying on or after January 1, 2005, but prior to
523 January 1, 2010, (i) the gross estate less allowable deductions, as
524 determined under Chapter 11 of the Internal Revenue Code, plus (ii)
525 the aggregate amount of all Connecticut taxable gifts, as defined in
526 section 12-643, <u>as amended by this act,</u> made by the decedent for all
527 calendar years beginning on or after January 1, 2005, but prior to
528 January 1, 2010. The deduction for state death taxes paid under Section
529 2058 of said code shall be disregarded.

530 (B) "Connecticut taxable estate" means, with respect to the estates of
531 decedents dying on or after January 1, 2010, but prior to January 1,
532 2015, (i) the gross estate less allowable deductions, as determined

533 under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate
534 amount of all Connecticut taxable gifts, as defined in section 12-643, as
535 amended by this act, made by the decedent for all calendar years
536 beginning on or after January 1, 2005. The deduction for state death
537 taxes paid under Section 2058 of said code shall be disregarded.

538 (C) "Connecticut taxable estate" means, with respect to the estates of
539 decedents dying on or after January 1, 2015, (i) the gross estate less
540 allowable deductions, as determined under Chapter 11 of the Internal
541 Revenue Code, plus (ii) the aggregate amount of all Connecticut
542 taxable gifts, as defined in section 12-643, as amended by this act, made
543 by the decedent for all calendar years beginning on or after January 1,
544 2005, other than Connecticut taxable gifts that are includable in the
545 gross estate for federal estate tax purposes of the decedent, plus (iii)
546 the amount of any tax paid to this state pursuant to section 12-642, as
547 amended by this act, by the decedent or the decedent's estate on any
548 gift made by the decedent or the decedent's spouse during the three-
549 year period preceding the date of the decedent's death. The deduction
550 for state death taxes paid under Section 2058 of the Internal Revenue
551 Code shall be disregarded.

552 (2) "Internal Revenue Code" means the Internal Revenue Code of
553 1986, or any subsequent corresponding internal revenue code of the
554 United States, as from time to time amended, except in the event of
555 repeal of the federal estate tax, then all references to the Internal
556 Revenue Code in this section shall mean the Internal Revenue Code as
557 in force on the day prior to the effective date of such repeal.

558 (3) "Gross estate" means the gross estate, for federal estate tax
559 purposes.

560 (4) "Federal basic exclusion amount" means the dollar amount
561 published annually by the Internal Revenue Service at which a
562 decedent would be required to file a federal estate tax return based on
563 the value of the decedent's gross estate and federally taxable gifts.

564 (d) (1) (A) With respect to the estates of decedents who die on or

565 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
566 upon the transfer of the estate of each person who at the time of death
567 was a resident of this state. The amount of the tax shall be determined
568 using the schedule in subsection (g) of this section. A credit shall be
569 allowed against such tax for any taxes paid to this state pursuant to
570 section 12-642, as amended by this act, for Connecticut taxable gifts
571 made on or after January 1, 2005, but prior to January 1, 2010.

572 (B) With respect to the estates of decedents who die on or after
573 January 1, 2010, but prior to January 1, 2015, a tax is imposed upon the
574 transfer of the estate of each person who at the time of death was a
575 resident of this state. The amount of the tax shall be determined using
576 the schedule in subsection (g) of this section. A credit shall be allowed
577 against such tax for any taxes paid to this state pursuant to section 12-
578 642, as amended by this act, for Connecticut taxable gifts made on or
579 after January 1, 2005, provided such credit shall not exceed the amount
580 of tax imposed by this section.

581 (C) With respect to the estates of decedents who die on or after
582 January 1, 2015, but prior to January 1, 2016, a tax is imposed upon the
583 transfer of the estate of each person who at the time of death was a
584 resident of this state. The amount of the tax shall be determined using
585 the schedule in subsection (g) of this section. A credit shall be allowed
586 against such tax for (i) any taxes paid to this state pursuant to section
587 12-642, as amended by this act, by the decedent or the decedent's estate
588 for Connecticut taxable gifts made on or after January 1, 2005, and (ii)
589 any taxes paid by the decedent's spouse to this state pursuant to
590 section 12-642, as amended by this act, for Connecticut taxable gifts
591 made by the decedent on or after January 1, 2005, that are includable in
592 the gross estate of the decedent, provided such credit shall not exceed
593 the amount of tax imposed by this section.

594 (D) With respect to the estates of decedents who die on or after
595 January 1, 2016, but prior to January 1, 2018, a tax is imposed upon the
596 transfer of the estate of each person who at the time of death was a
597 resident of this state. The amount of the tax shall be determined using

598 the schedule in subsection (g) of this section. A credit shall be allowed
599 against such tax for (i) any taxes paid to this state pursuant to section
600 12-642, as amended by this act, by the decedent or the decedent's estate
601 for Connecticut taxable gifts made on or after January 1, 2005, and (ii)
602 any taxes paid by the decedent's spouse to this state pursuant to
603 section 12-642, as amended by this act, for Connecticut taxable gifts
604 made by the decedent on or after January 1, 2005, that are includable in
605 the gross estate of the decedent, provided such credit shall not exceed
606 the amount of tax imposed by this section. In no event shall the
607 amount of tax payable under this section exceed twenty million
608 dollars. Such twenty-million-dollar limit shall be reduced by the
609 amount of (I) any taxes paid to this state pursuant to section 12-642, as
610 amended by this act, by the decedent or the decedent's estate for
611 Connecticut taxable gifts made on or after January 1, 2016, and (II) any
612 taxes paid by the decedent's spouse to this state pursuant to section 12-
613 642, as amended by this act, for Connecticut taxable gifts made by the
614 decedent on or after January 1, 2016, that are includable in the gross
615 estate of the decedent, but in no event shall the amount be reduced
616 below zero.

617 (E) With respect to the estates of decedents who die on or after
618 January 1, 2018, a tax is imposed upon the transfer of the estate of each
619 person who at the time of death was a resident of this state. The
620 amount of the tax shall be determined using the schedule in subsection
621 (g) of this section. A credit shall be allowed against such tax for (i) any
622 taxes paid to this state pursuant to section 12-642, as amended by this
623 act, by the decedent or the decedent's estate for Connecticut taxable
624 gifts made on or after January 1, 2005, and (ii) any taxes paid by the
625 decedent's spouse to this state pursuant to section 12-642, as amended
626 by this act, for Connecticut taxable gifts made by the decedent on or
627 after January 1, 2005, that are includable in the gross estate of the
628 decedent, provided such credit shall not exceed the amount of tax
629 imposed by this section. In no event shall the amount of tax payable
630 under this section exceed twenty million dollars. Such twenty-million-
631 dollar limit shall be reduced by the amount of (I) any taxes paid to this

632 state pursuant to section 12-642, as amended by this act, by the
633 decedent or the decedent's estate for Connecticut taxable gifts made on
634 or after January 1, 2016, and (II) any taxes paid by the decedent's
635 spouse to this state pursuant to section 12-642, as amended by this act,
636 for Connecticut taxable gifts made by the decedent on or after January
637 1, 2016, that are includable in the gross estate of the decedent, but in no
638 event shall the amount be reduced below zero.

639 (2) If real or tangible personal property of such decedent is located
640 outside of this state, the amount of tax due under this section shall be
641 reduced by an amount computed by multiplying the tax otherwise due
642 pursuant to subdivision (1) of this subsection, without regard to the
643 credit allowed for any taxes paid to this state pursuant to section 12-
644 642, as amended by this act, by a fraction, (A) the numerator of which
645 is the value of that part of the decedent's gross estate attributable to
646 real or tangible personal property located outside of the state, and (B)
647 the denominator of which is the value of the decedent's gross estate.

648 (3) For a resident estate, the state shall have the power to levy the
649 estate tax upon real property situated in this state, tangible personal
650 property having an actual situs in this state and intangible personal
651 property included in the gross estate of the decedent, regardless of
652 where it is located. The state is permitted to calculate the estate tax and
653 levy said tax to the fullest extent permitted by the Constitution of the
654 United States.

655 (e) (1) (A) With respect to the estates of decedents who die on or
656 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
657 upon the transfer of the estate of each person who at the time of death
658 was a nonresident of this state. The amount of such tax shall be
659 computed by multiplying (i) the amount of tax determined using the
660 schedule in subsection (g) of this section by (ii) a fraction, the
661 numerator of which is the value of that part of the decedent's gross
662 estate over which this state has jurisdiction for estate tax purposes, and
663 the denominator of which is the value of the decedent's gross estate. A
664 credit shall be allowed against such tax for any taxes paid to this state

665 pursuant to section 12-642, as amended by this act, for Connecticut
666 taxable gifts made on or after January 1, 2005, but prior to January 1,
667 2010.

668 (B) With respect to the estates of decedents who die on or after
669 January 1, 2010, but prior to January 1, 2016, a tax is imposed upon the
670 transfer of the estate of each person who at the time of death was a
671 nonresident of this state. The amount of such tax shall be computed by
672 multiplying (i) the amount of tax determined using the schedule in
673 subsection (g) of this section by (ii) a fraction, the numerator of which
674 is the value of that part of the decedent's gross estate over which this
675 state has jurisdiction for estate tax purposes, and the denominator of
676 which is the value of the decedent's gross estate. A credit shall be
677 allowed against such tax for any taxes paid to this state pursuant to
678 section 12-642, as amended by this act, for Connecticut taxable gifts
679 made on or after January 1, 2005, provided such credit shall not exceed
680 the amount of tax imposed by this section.

681 (C) With respect to the estates of decedents who die on or after
682 January 1, 2016, a tax is imposed upon the transfer of the estate of each
683 person who at the time of death was a nonresident of this state. The
684 amount of such tax shall be computed by multiplying (i) the amount of
685 tax determined using the schedule in subsection (g) of this section by
686 (ii) a fraction, the numerator of which is the value of that part of the
687 decedent's gross estate over which this state has jurisdiction for estate
688 tax purposes, and the denominator of which is the value of the
689 decedent's gross estate. A credit shall be allowed against such tax for
690 any taxes paid to this state pursuant to section 12-642, as amended by
691 this act, for Connecticut taxable gifts made on or after January 1, 2005,
692 provided such credit shall not exceed the amount of tax imposed by
693 this section. In no event shall the amount of tax payable under this
694 section exceed twenty million dollars. Such twenty-million-dollar limit
695 shall be reduced by the amount of (I) any taxes paid to this state
696 pursuant to section 12-642, as amended by this act, by the decedent or
697 the decedent's estate for Connecticut taxable gifts made on or after
698 January 1, 2016, and (II) any taxes paid by the decedent's spouse to this

699 state pursuant to section 12-642, as amended by this act, for
700 Connecticut taxable gifts made by the decedent on or after January 1,
701 2016, that are includable in the gross estate of the decedent, but in no
702 event shall the amount be reduced below zero.

703 (D) With respect to the estates of decedents who die on or after
704 January 1, 2018, a tax is imposed upon the transfer of the estate of each
705 person who at the time of death was a nonresident of this state. The
706 amount of such tax shall be computed by multiplying the amount of
707 tax determined using the schedule in subsection (g) of this section by a
708 fraction, the numerator of which is the value of that part of the
709 decedent's gross estate over which this state has jurisdiction for estate
710 tax purposes, and the denominator of which is the value of the
711 decedent's gross estate. A credit shall be allowed against such tax for
712 (i) any taxes paid to this state pursuant to section 12-642, as amended
713 by this act, by the decedent or the decedent's estate for Connecticut
714 taxable gifts made on or after January 1, 2005, and (ii) any taxes paid
715 by the decedent's spouse to this state pursuant to section 12-642, as
716 amended by this act, for Connecticut taxable gifts made by the
717 decedent on or after January 1, 2005, that are includable in the gross
718 estate of the decedent, provided such credit shall not exceed the
719 amount of tax imposed by this section. In no event shall the amount of
720 tax payable under this section exceed twenty million dollars. Such
721 twenty-million-dollar limit shall be reduced by the amount of (I) any
722 taxes paid to this state pursuant to section 12-642, as amended by this
723 act, by the decedent or the decedent's estate for Connecticut taxable
724 gifts made on or after January 1, 2016, and (II) any taxes paid by the
725 decedent's spouse to this state pursuant to section 12-642, as amended
726 by this act, for Connecticut taxable gifts made by the decedent on or
727 after January 1, 2016, that are includable in the gross estate of the
728 decedent, but in no event shall the amount be reduced below zero.

729 (2) For a nonresident estate, the state shall have the power to levy
730 the estate tax upon all real property situated in this state and tangible
731 personal property having an actual situs in this state. The state is
732 permitted to calculate the estate tax and levy said tax to the fullest

extent permitted by the Constitution of the United States.

(f) (1) For purposes of the tax imposed under this section, the value of the Connecticut taxable estate shall be determined taking into account all of the deductions available under the Internal Revenue Code of 1986, specifically including, but not limited to, the deduction available under Section 2056(b)(7) of said code for a qualifying income interest for life in a surviving spouse.

(2) An election under said Section 2056(b)(7) may be made for state estate tax purposes regardless of whether any such election is made for federal estate tax purposes. The value of the gross estate shall include the value of any property in which the decedent had a qualifying income interest for life for which an election was made under this subsection.

(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over $2,000,000	None
Over $2,000,000 but not over $2,100,000	5.085% of the excess over $0
Over $2,100,000 but not over $2,600,000	$106,800 plus 8% of the excess over $2,100,000
Over $2,600,000 but not over $3,100,000	$146,800 plus 8.8% of the excess over $2,600,000
Over $3,100,000 but not over $3,600,000	$190,800 plus 9.6% of the excess over $3,100,000
Over $3,600,000 but not over $4,100,000	$238,800 plus 10.4% of the excess over $3,600,000
Over $4,100,000 but not over $5,100,000	$290,800 plus 11.2% of the excess over $4,100,000

Over $5,100,000 but not over $6,100,000	$402,800 plus 12% of the excess over $5,100,000
Over $6,100,000 but not over $7,100,000	$522,800 plus 12.8% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$650,800 plus 13.6% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$786,800 plus 14.4% of the excess over $8,100,000
Over $9,100,000 but not over $10,100,000	$930,800 plus 15.2% of the excess over $9,100,000
Over $10,100,000	$1,082,800 plus 16% of the excess over $10,100,000

(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over $3,500,000	None
Over $3,500,000 but not over $3,600,000	7.2% of the excess over $3,500,000
Over $3,600,000 but not over $4,100,000	$7,200 plus 7.8% of the excess over $3,600,000
Over $4,100,000 but not over $5,100,000	$46,200 plus 8.4% of the excess over $4,100,000
Over $5,100,000 but not over $6,100,000	$130,200 plus 9.0% of the excess over $5,100,000
Over $6,100,000 but not over $7,100,000	$220,200 plus 9.6% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$316,200 plus 10.2% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$418,200 plus 10.8% of the excess over $8,100,000

Over $9,100,000 but not over $10,100,000	$526,200 plus 11.4% of the excess over $9,100,000
Over $10,100,000	$640,200 plus 12% of the excess over $10,100,000

(3) With respect to the estates of decedents dying on or after January 1, 2011, <u>but prior to January 1, 2018,</u> the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over $2,000,000	None
Over $2,000,000 but not over $3,600,000	7.2% of the excess over $2,000,000
Over $3,600,000 but not over $4,100,000	$115,200 plus 7.8% of the excess over $3,600,000
Over $4,100,000 but not over $5,100,000	$154,200 plus 8.4% of the excess over $4,100,000
Over $5,100,000 but not over $6,100,000	$238,200 plus 9.0% of the excess over $5,100,000
Over $6,100,000 but not over $7,100,000	$328,200 plus 9.6% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$424,200 plus 10.2% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$526,200 plus 10.8% of the excess over $8,100,000
Over $9,100,000 but not over $10,100,000	$634,200 plus 11.4% of the excess over $9,100,000
Over $10,100,000	$748,200 plus 12% of the excess over $10,100,000

<u>(4) With respect to the estates of decedents dying on or after January 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut</u>

758 taxable estate shall be as provided in the following schedule:

	Amount of Connecticut Taxable Estate	Rate of Tax
T946	Not over $2,600,000	None
T947–T948	Over $2,600,000 but not over $3,600,000	7.2% of the excess over $2,600,000
T949–T950	Over $3,600,000 but not over $4,100,000	$72,000 plus 7.8% of the excess over $3,600,000
T951–T952	Over $4,100,000 but not over $5,100,000	$111,000 plus 8.4% of the excess over $4,100,000
T953–T954	Over $5,100,000 but not over $6,100,000	$195,000 plus 10% of the excess over $5,100,000
T955–T956	Over $6,100,000 but not over $7,100,000	$295,000 plus 10.4% of the excess over $6,100,000
T957–T958	Over $7,100,000 but not over $8,100,000	$399,900 plus 10.8% of the excess over $7,100,000
T959–T960	Over $8,100,000 but not over $9,100,000	$507,000 plus 11.2% of the excess over $8,100,000
T961–T962	Over $9,100,000 but not over $10,100,000	$619,000 plus 11.6% of the excess over $9,100,000
T963–T964	Over $10,100,000	$735,000 plus 12% of the excess over $10,100,000

759 (5) With respect to the estates of decedents dying on or after January
760 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut
761 taxable estate shall be as provided in the following schedule:

	Amount of Connecticut Taxable Estate	Rate of Tax
T967	Not over $3,600,000	None
T968–T969	Over $3,600,000 but not over $4,100,000	7.8% of the excess over $3,600,000
T970	Over $4,100,000	$39,000 plus 8.4% of the excess

but not over $5,100,000	over $4,100,000
Over $5,100,000	$123,000 plus 10% of the excess
but not over $6,100,000	over $5,100,000
Over $6,100,000	$223,000 plus 10.4% of the excess
but not over $7,100,000	over $6,100,000
Over $7,100,000	$327,000 plus 10.8% of the excess
but not over $8,100,000	over $7,100,000
Over $8,100,000	$435,000 plus 11.2% of the excess
but not over $9,100,000	over $8,100,000
Over $9,100,000	$547,000 plus 11.6% of the excess
but not over $10,100,000	over $9,100,000
Over $10,100,000	$663,000 plus 12% of the excess
	over $10,100,000

(6) With respect to the estates of decedents dying on or after January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over the federal basic exclusion amount	None
Over the federal basic exclusion amount but not over $6,100,000	10% of the excess over the federal basic exclusion amount
Over $6,100,000 but not over $7,100,000	10.4% of the excess over the federal basic exclusion amount
Over $7,100,000 but not over $8,100,000	10.8% of the excess over the federal basic exclusion amount
Over $8,100,000 but not over $9,100,000	11.2% of the excess over the federal basic exclusion amount
Over $9,100,000 but not over $10,100,000	11.6% of the excess over the federal basic exclusion amount
Over $10,100,000	12% of the excess over the

T1000 federal basic exclusion amount

765 (h) (1) For the purposes of this chapter, each decedent shall be
766 presumed to have died a resident of this state. The burden of proof in
767 an estate tax proceeding shall be upon any decedent's estate claiming
768 exemption by reason of the decedent's alleged nonresidency.

769 (2) Any person required to make and file a tax return under this
770 chapter, believing that the decedent died a nonresident of this state,
771 may file a request for determination of domicile in writing with the
772 Commissioner of Revenue Services, stating the specific grounds upon
773 which the request is founded provided (A) such person has filed such
774 return, (B) at least two hundred seventy days, but no more than three
775 years, has elapsed since the due date of such return or, if an
776 application for extension of time to file such return has been granted,
777 the extended due date of such return, (C) such person has not been
778 notified, in writing, by said commissioner that a written agreement of
779 compromise with the taxing authorities of another jurisdiction, under
780 section 12-395a, is being negotiated, and (D) the commissioner has not
781 previously determined whether the decedent died a resident of this
782 state. Not later than one hundred eighty days following receipt of such
783 request for determination, the commissioner shall determine whether
784 such decedent died a resident or a nonresident of this state. If the
785 commissioner commences negotiations over a written agreement of
786 compromise with the taxing authorities of another jurisdiction after a
787 request for determination of domicile is filed, the one-hundred-eighty-
788 day period shall be tolled for the duration of such negotiations. When,
789 before the expiration of such one-hundred-eighty-day period, both the
790 commissioner and the person required to make and file a tax return
791 under this chapter have consented in writing to the making of such
792 determination after such time, the determination may be made at any
793 time prior to the expiration of the period agreed upon. The period so
794 agreed upon may be extended by subsequent agreements in writing
795 made before the expiration of the period previously agreed upon. The
796 commissioner shall mail notice of his proposed determination to the

797 person required to make and file a tax return under this chapter. Such
798 notice shall set forth briefly the commissioner's findings of fact and the
799 basis of such proposed determination. Sixty days after the date on
800 which it is mailed, a notice of proposed determination shall constitute
801 a final determination unless the person required to make and file a tax
802 return under this chapter has filed, as provided in subdivision (3) of
803 this subsection, a written protest with the Commissioner of Revenue
804 Services.

805 (3) On or before the sixtieth day after mailing of the proposed
806 determination, the person required to make and file a tax return under
807 this chapter may file with the commissioner a written protest against
808 the proposed determination in which such person shall set forth the
809 grounds on which the protest is based. If such a protest is filed, the
810 commissioner shall reconsider the proposed determination and, if the
811 person required to make and file a tax return under this chapter has so
812 requested, may grant or deny such person or the authorized
813 representatives of such person an oral hearing.

814 (4) Notice of the commissioner's determination shall be mailed to
815 the person required to make and file a tax return under this chapter
816 and such notice shall set forth briefly the commissioner's findings of
817 fact and the basis of decision in each case decided adversely to such
818 person.

819 (5) The action of the commissioner on a written protest shall be final
820 upon the expiration of one month from the date on which he mails
821 notice of his action to the person required to make and file a tax return
822 under this chapter unless within such period such person seeks review
823 of the commissioner's determination pursuant to subsection (b) of
824 section 12-395.

825 (6) Nothing in this subsection shall be construed to relieve any
826 person filing a request for determination of domicile of the obligation
827 to pay the correct amount of tax on or before the due date of the tax.

828 (i) The tax calculated pursuant to the provisions of this section shall

be reduced in an amount equal to half of the amount invested by a decedent in a private investment fund or fund of funds pursuant to subdivision (43) of section 32-39, provided (1) any such reduction shall not exceed five million dollars for any such decedent, (2) any such amount invested by the decedent shall have been invested in such fund or fund of funds for ten years or more, and (3) the aggregate amount of all taxes reduced under this subsection shall not exceed thirty million dollars.

Sec. 44. Section 12-642 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2018, and applicable to gifts made on or after January 1, 2018*):

(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Not over $25,000	1%
Over $25,000 but not over $50,000	$250, plus 2% of the excess over $25,000
Over $50,000 but not over $75,000	$750, plus 3% of the excess over $50,000
Over $75,000 but not over $100,000	$1,500, plus 4% of the excess over $75,000
Over $100,000 but not over $200,000	$2,500, plus 5% of the excess over $100,000
Over $200,000	$7,500, plus 6% of the excess over $200,000

(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in

848 the following schedule:

	Amount of Taxable Gifts	Rate of Tax
T1013		
T1014	Over $25,000	$250, plus 2% of the excess
T1015	but not over $50,000	over $25,000
T1016	Over $50,000	$750, plus 3% of the excess
T1017	but not over $75,000	over $50,000
T1018	Over $75,000	$1,500, plus 4% of the excess
T1019	but not over $100,000	over $75,000
T1020	Over $100,000	$2,500, plus 5% of the excess
T1021	but not over $675,000	over $100,000
T1022	Over $675,000	$31,250, plus 6% of the excess
T1023		over $675,000

849 (3) With respect to Connecticut taxable gifts, as defined in section
850 12-643, as amended by this act, made by a donor during a calendar
851 year commencing on or after January 1, 2005, but prior to January 1,
852 2010, including the aggregate amount of all Connecticut taxable gifts
853 made by the donor during all calendar years commencing on or after
854 January 1, 2005, but prior to January 1, 2010, the tax imposed by
855 section 12-640 for the calendar year shall be at the rate set forth in the
856 following schedule, with a credit allowed against such tax for any tax
857 previously paid to this state pursuant to this subdivision:

	Amount of Taxable Gifts	Rate of Tax
T1024		
T1025	Not over $2,000,000	None
T1026	Over $2,000,000	
T1027	but not over $2,100,000	5.085% of the excess over $0
T1028	Over $2,100,000	$106,800 plus 8% of the excess
T1029	but not over $2,600,000	over $2,100,000
T1030	Over $2,600,000	$146,800 plus 8.8% of the excess
T1031	but not over $3,100,000	over $2,600,000
T1032	Over $3,100,000	$190,800 plus 9.6% of the excess
T1033	but not over $3,600,000	over $3,100,000

Over $3,600,000 but not over $4,100,000	$238,800 plus 10.4% of the excess over $3,600,000
Over $4,100,000 but not over $5,100,000	$290,800 plus 11.2% of the excess over $4,100,000
Over $5,100,000 but not over $6,100,000	$402,800 plus 12% of the excess over $5,100,000
Over $6,100,000 but not over $7,100,000	$522,800 plus 12.8% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$650,800 plus 13.6% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$786,800 plus 14.4% of the excess over $8,100,000
Over $9,100,000 but not over $10,100,000	$930,800 plus 15.2% of the excess over $9,100,000
Over $10,100,000	$1,082,800 plus 16% of the excess over $10,100,000

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, <u>as amended by this act,</u> made by a donor during a calendar year commencing on or after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over $3,500,000	None
Over $3,500,000 but not over $3,600,000	7.2% of the excess over $3,500,000
Over $3,600,000	$7,200 plus 7.8% of the excess

but not over $4,100,000	over $3,600,000
Over $4,100,000	$46,200 plus 8.4% of the excess
but not over $5,100,000	over $4,100,000
Over $5,100,000	$130,200 plus 9.0% of the excess
but not over $6,100,000	over $5,100,000
Over $6,100,000	$220,200 plus 9.6% of the excess
but not over $7,100,000	over $6,100,000
Over $7,100,000	$316,200 plus 10.2% of the excess
but not over $8,100,000	over $7,100,000
Over $8,100,000	$418,200 plus 10.8% of the excess
but not over $9,100,000	over $8,100,000
Over $9,100,000	$526,200 plus 11.4% of the excess
but not over $10,100,000	over $9,100,000
Over $10,100,000	$640,200 plus 12% of the excess
	over $10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over $2,000,000	None
Over $2,000,000	7.2% of the excess
but not over $3,600,000	over $2,000,000
Over $3,600,000	$115,200 plus 7.8% of the excess
but not over $4,100,000	over $3,600,000

Over $4,100,000 but not over $5,100,000	$154,200 plus 8.4% of the excess over $4,100,000
Over $5,100,000 but not over $6,100,000	$238,200 plus 9.0% of the excess over $5,100,000
Over $6,100,000 but not over $7,100,000	$328,200 plus 9.6% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$424,200 plus 10.2% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$526,200 plus 10.8% of the excess over $8,100,000
Over $9,100,000 but not over $10,100,000	$634,200 plus 11.4% of the excess over $9,100,000
Over $10,100,000	$748,200 plus 12% of the excess over $10,100,000

(6) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over $2,600,000	None
Over $2,600,000 but not over $3,600,000	7.2% of the excess over $2,600,000
Over $3,600,000 but not over $4,100,000	$72,000 plus 7.8% of the excess over $3,600,000
Over $4,100,000	$111,000 plus 8.4% of the excess

but not over $5,100,000	over $4,100,000
Over $5,100,000	$195,000 plus 10% of the excess
but not over $6,100,000	over $5,100,000
Over $6,100,000	$295,000 plus 10.4% of the excess
but not over $7,100,000	over $6,100,000
Over $7,100,000	$399,900 plus 10.8% of the excess
but not over $8,100,000	over $7,100,000
Over $8,100,000	$507,000 plus 11.2% of the excess
but not over $9,100,000	over $8,100,000
Over $9,100,000	$619,000 plus 11.6% of the excess
but not over $10,100,000	over $9,100,000
Over $10,100,000	$735,000 plus 12% of the excess
	over $10,100,000

(7) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over $3,600,000	None
Over $3,600,000	7.8% of the excess
but not over $4,100,000	over $3,600,000
Over $4,100,000	$39,000 plus 8.4% of the excess
but not over $5,100,000	over $4,100,000
Over $5,100,000	$123,000 plus 10% of the excess
but not over $6,100,000	over $5,100,000

Over $6,100,000 but not over $7,100,000	$223,000 plus 10.4% of the excess over $6,100,000
Over $7,100,000 but not over $8,100,000	$327,000 plus 10.8% of the excess over $7,100,000
Over $8,100,000 but not over $9,100,000	$435,000 plus 11.2% of the excess over $8,100,000
Over $9,100,000 but not over $10,100,000	$547,000 plus 11.6% of the excess over $9,100,000
Over $10,100,000	$663,000 plus 12% of the excess over $10,100,000

(8) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6) or (7) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over the federal basic exclusion amount, as defined in section 12-643, as amended by this act,	None
Over the federal basic exclusion amount but not over $6,100,000	10% of the excess over the federal basic exclusion amount
Over $6,100,000 but not over $7,100,000	10.4% of the excess over the federal basic exclusion amount
Over $7,100,000	10.8% of the excess over the

but not over $8,100,000	federal basic exclusion amount
Over $8,100,000	11.2% of the excess over the
but not over $9,100,000	federal basic exclusion amount
Over $9,100,000	11.6% of the excess over the
but not over $10,100,000	federal basic exclusion amount
Over $10,100,000	12% of the excess over the
	federal basic exclusion amount

(b) The tax imposed by section 12-640 shall be paid by the donor. If the gift tax is not paid when due the donee of any gift shall be personally liable for the tax to the extent of the value of the gift.

(c) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2016, the aggregate amount of tax imposed by section 12-640 for all calendar years commencing on or after January 1, 2016, shall not exceed twenty million dollars.

Sec. 45. Section 12-643 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2018, and applicable to gifts made on or after January 1, 2018*):

[(a) The term "taxable gifts"**]** (1) "Taxable gifts" means the transfers by gift which are included in taxable gifts for federal gift tax purposes under Section 2503 and Sections 2511 to 2514, inclusive, and Sections 2516 to 2519, inclusive, of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, less the deductions allowed in Sections 2522 to 2524, inclusive, of said Internal Revenue Code, except in the event of repeal of the federal gift tax, then all references to the Internal Revenue Code in this section shall mean the Internal Revenue Code as in force on the day prior to the effective date of such repeal.

[(b)**]** (2) In the administration of the tax under this chapter, the Commissioner of Revenue Services shall apply the provisions of Sections 2701 to 2704, inclusive, of said Internal Revenue Code. The

words "secretary or his delegate" as used in the aforementioned sections of the Internal Revenue Code means the Commissioner of Revenue Services.

[(c) The term "Connecticut taxable gifts"] (3) "Connecticut taxable gifts" means taxable gifts made during a calendar year commencing on or after January 1, 2005, that are, [(1)] (A) for residents of this state, taxable gifts, wherever located, but excepting gifts of real estate or tangible personal property located outside this state, and [(2)] (B) for nonresidents of this state, gifts of real estate or tangible personal property located within this state.

(4) "Federal basic exclusion amount" means the dollar amount published annually by the Internal Revenue Service over which a donor would owe federal gift tax based on the value of the donor's lifetime federally taxable gifts.

Sec. 46. Section 12-202 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Each domestic insurance company shall, annually, pay a tax on the total net direct premiums received by such company during the calendar year next preceding from policies written on property or risks located or resident in this state. The rate of tax on all net direct insurance premiums received (1) on [and] or after January 1, 1995, and prior to January 1, 2018, shall be one and three-quarters per cent, and (2) on or after January 1, 2018, shall be one and one-half per cent. The franchise tax imposed under this section on premium income for the privilege of doing business in the state is in addition to the tax imposed under chapter 208. In the case of any local domestic insurance company the admitted assets of which as of the end of an income year do not exceed ninety-five million dollars, eighty per cent of the tax paid by such company under chapter 208 during such income year reduced by any refunds of taxes paid by such company and granted under said chapter within such income year and eighty per cent of the assessment paid by such company under section 38a-48 during such

income year shall be allowed as a credit in the determination of the tax under this chapter payable with respect to total net direct premiums received during such income year, provided [that] these two credits shall not reduce the tax under this chapter to less than zero, and provided further in the case of a local domestic insurance company [which] that is a member of an insurance holding company system, as defined in section 38a-129, these credits shall apply if the total admitted assets of the local domestic insurance company and its affiliates, as defined in said section, do not exceed two hundred fifty million dollars or, in the alternative, in the case of a local domestic insurance company [which] that is a member of an insurance holding company system, as defined in section 38a-129, these credits shall apply only if total direct written premiums are derived from policies issued or delivered in Connecticut, on risk located in Connecticut and, as of the end of the income year the company and its affiliates have admitted assets minus unpaid losses and loss adjustment expenses that are also discounted for federal and state tax purposes and which for said local domestic insurance company and its affiliates, as defined in said section, do not exceed two hundred fifty million dollars.

Sec. 47. Subsection (a) of section 12-202a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Each health care center, as defined in section 38a-175, that is governed by sections 38a-175 to 38a-192, inclusive, shall pay a tax to the Commissioner of Revenue Services for the calendar year commencing [on] January 1, 1995, and annually thereafter [, at the rate of one and three-quarters per cent of] on the total net direct subscriber charges received by such health care center during each such calendar year on any new or renewal contract or policy approved by the Insurance Commissioner under section 38a-183. The rate of tax on the total net direct subscriber charges received (1) prior to January 1, 2018, shall be one and three-quarters per cent, and (2) on or after January 1, 2018, shall be one and one-half per cent. Such payment shall be in addition to any other payment required under section 38a-48.

1003 Sec. 48. Subsection (b) of section 12-210 of the general statutes is
1004 repealed and the following is substituted in lieu thereof (*Effective from*
1005 *passage*):

1006 (b) Each insurance company incorporated by or organized under
1007 the laws of any other state or foreign government and doing business
1008 in this state shall, annually, on and after January 1, 1995, pay to said
1009 **[**Commissioner of Revenue Services**]** commissioner, in addition to any
1010 other taxes imposed on such company or its agents, a tax **[**of one and
1011 three-quarters per cent of**]** on all net direct premiums received by such
1012 company in the calendar year next preceding from policies written on
1013 property or risks located or resident in this state, excluding premiums
1014 for ocean marine insurance, and, upon ceasing to transact new
1015 business in this state, shall continue to pay a tax upon the renewal
1016 premiums derived from its business remaining in force in this state at
1017 the rate **[**which**]** that was applicable when such company ceased to
1018 transact new business in this state. The rate of tax on all net direct
1019 premiums received (1) prior to January 1, 2018, shall be one and three-
1020 quarters per cent, and (2) on or after January 1, 2018, shall be one and
1021 one-half per cent.

1022 Sec. 49. Section 12-217jj of the general statutes is repealed and the
1023 following is substituted in lieu thereof (*Effective July 1, 2017*):

1024 (a) As used in this section:

1025 (1) "Commissioner" means the Commissioner of Revenue Services.

1026 (2) "Department" means the Department of Economic and
1027 Community Development.

1028 (3) (A) "Qualified production" means entertainment content created
1029 in whole or in part within the state, including motion pictures, except
1030 as otherwise provided in this subparagraph; documentaries; long-
1031 form, specials, mini-series, series, sound recordings, videos and music
1032 videos and interstitials television programming; interactive television;
1033 relocated television production; interactive games; videogames;

1034 commercials; any format of digital media, including an interactive web
1035 site, created for distribution or exhibition to the general public; and
1036 any trailer, pilot, video teaser or demo created primarily to stimulate
1037 the sale, marketing, promotion or exploitation of future investment in
1038 either a product or a qualified production via any means and media in
1039 any digital media format, film or videotape, provided such program
1040 meets all the underlying criteria of a qualified production. For [the]
1041 state fiscal years ending on or after June 30, 2014, [June 30, 2015, June
1042 30, 2016, and June 30, 2017,] "qualified production" shall not include a
1043 motion picture that has not been designated as a state-certified
1044 qualified production prior to July 1, 2013, and no tax credit voucher for
1045 such motion picture may be issued [during said years] for such motion
1046 picture, except, for [the] state fiscal years ending June 30, 2015, [June
1047 30, 2016, and June 30, 2017,] "qualified production" shall include a
1048 motion picture for which twenty-five per cent or more of the principal
1049 photography shooting days are in this state at a facility that receives
1050 not less than twenty-five million dollars in private investment and
1051 opens for business on or after July 1, 2013, and a tax credit voucher
1052 may be issued for such motion picture.

1053 (B) "Qualified production" shall not include any ongoing television
1054 program created primarily as news, weather or financial market
1055 reports; a production featuring current events, other than a relocated
1056 television production, sporting events, an awards show or other gala
1057 event; a production whose sole purpose is fundraising; a long-form
1058 production that primarily markets a product or service; a production
1059 used for corporate training or in-house corporate advertising or other
1060 similar productions; or any production for which records are required
1061 to be maintained under 18 USC 2257, as amended from time to time,
1062 with respect to sexually explicit content.

1063 (4) "Eligible production company" means a corporation, partnership,
1064 limited liability company, or other business entity engaged in the
1065 business of producing qualified productions on a one-time or ongoing
1066 basis, and qualified by the Secretary of the State to engage in business
1067 in the state.

1068 (5) "Production expenses or costs" means all expenditures clearly
1069 and demonstrably incurred in the state in the preproduction,
1070 production or postproduction costs of a qualified production,
1071 including:

1072 (A) Expenditures incurred in the state in the form of either
1073 compensation or purchases including production work, production
1074 equipment not eligible for the infrastructure tax credit provided in
1075 section 12-217kk, production software, postproduction work,
1076 postproduction equipment, postproduction software, set design, set
1077 construction, props, lighting, wardrobe, makeup, makeup accessories,
1078 special effects, visual effects, audio effects, film processing, music,
1079 sound mixing, editing, location fees, soundstages and any and all other
1080 costs or services directly incurred in connection with a state-certified
1081 qualified production;

1082 (B) Expenditures for distribution, including preproduction,
1083 production or postproduction costs relating to the creation of trailers,
1084 marketing videos, commercials, point-of-purchase videos and any and
1085 all content created on film or digital media, including the duplication
1086 of films, videos, CDs, DVDs and any and all digital files now in
1087 existence and those yet to be created for mass consumer consumption;
1088 the purchase, by a company in the state, of any and all equipment
1089 relating to the duplication or mass market distribution of any content
1090 created or produced in the state by any digital media format which is
1091 now in use and those formats yet to be created for mass consumer
1092 consumption; and

1093 (C) "Production expenses or costs" does not include the following:
1094 (i) On and after January 1, 2008, compensation in excess of fifteen
1095 million dollars paid to any individual or entity representing an
1096 individual, for services provided in the production of a qualified
1097 production and on or after January 1, 2010, compensation subject to
1098 Connecticut personal income tax in excess of twenty million dollars
1099 paid in the aggregate to any individuals or entities representing
1100 individuals, for star talent provided in the production of a qualified

1101 production; (ii) media buys, promotional events or gifts or public
1102 relations associated with the promotion or marketing of any qualified
1103 production; (iii) deferred, leveraged or profit participation costs
1104 relating to any and all personnel associated with any and all aspects of
1105 the production, including, but not limited to, producer fees, director
1106 fees, talent fees and writer fees; (iv) costs relating to the transfer of the
1107 production tax credits; (v) any amounts paid to persons or businesses
1108 as a result of their participation in profits from the exploitation of the
1109 qualified production; and (vi) any expenses or costs relating to an
1110 independent certification, as required by subsection (g) of this section,
1111 or as the department may otherwise require, pertaining to the amount
1112 of production expenses or costs set forth by an eligible production
1113 company in its application for a production tax credit.

1114 (6) "Sound recording" means a recording of music, poetry or
1115 spoken-word performance, but does not include the audio portions of
1116 dialogue or words spoken and recorded as part of a motion picture,
1117 video, theatrical production, television news coverage or athletic event.

1118 (7) "State-certified qualified production" means a qualified
1119 production produced by an eligible production company that (A) is in
1120 compliance with regulations adopted pursuant to subsection (k) of this
1121 section, (B) is authorized to conduct business in this state, and (C) has
1122 been approved by the department as qualifying for a production tax
1123 credit under this section.

1124 (8) "Interactive web site" means a web site, the production costs of
1125 which (A) exceed five hundred thousand dollars per income year, and
1126 (B) is primarily (i) interactive games or end user applications, or (ii)
1127 animation, simulation, sound, graphics, story lines or video created or
1128 repurposed for distribution over the Internet. An interactive web site
1129 does not include a web site primarily used for institutional, private,
1130 industrial, retail or wholesale marketing or promotional purposes, or
1131 which contains obscene content.

1132 (9) "Post-certification remedy" means the recapture, disallowance,

1133 recovery, reduction, repayment, forfeiture, decertification or any other
1134 remedy that would have the effect of reducing or otherwise limiting
1135 the use of a tax credit provided by this section.

1136 (10) "Compensation" means base salary or wages and does not
1137 include bonus pay, stock options, restricted stock units or similar
1138 arrangements.

1139 (11) "Relocated television production" means:

1140 (A) An ongoing television program all of the prior seasons of which
1141 were filmed outside this state, and may include current events shows,
1142 except those referenced in subparagraph (B)(i) of this subdivision.

1143 (B) An eligible production company's television programming in
1144 this state that (i) is not a general news program, sporting event or
1145 game broadcast, and (ii) is created at a qualified production facility
1146 that has had a minimum investment of twenty-five million dollars
1147 made by such eligible production company on or after January 1, 2012,
1148 at which facility the eligible production company creates ongoing
1149 television programming as defined in subparagraph (A) of this
1150 subdivision, and creates at least two hundred new jobs in Connecticut
1151 on or after January 1, 2012. For purposes of this subdivision, "new job"
1152 means a full-time job, as defined in section 12-217ii, that did not exist
1153 in this state prior to January 1, 2012, and is filled by a new employee,
1154 and "new employee" includes a person who was employed outside this
1155 state by the eligible production company prior to January 1, 2012, but
1156 does not include a person who was employed in this state by the
1157 eligible production company or a related person, as defined in section
1158 12-217ii, with respect to the eligible production company during the
1159 prior twelve months.

1160 (C) A relocated television production may be a state-certified
1161 qualified production for not more than ten successive income years,
1162 after which period the eligible production company shall be ineligible
1163 to resubmit an application for certification.

1164 (b) (1) The Department of Economic and Community Development
1165 shall administer a system of tax credit vouchers within the resources,
1166 requirements and purposes of this section for eligible production
1167 companies producing a state-certified qualified production in the state.

1168 [(1) For income years commencing on or after January 1, 2006, but
1169 prior to January 1, 2010, any eligible production company incurring
1170 production expenses or costs in excess of fifty thousand dollars shall be
1171 eligible for a credit against the tax imposed under chapter 207 or this
1172 chapter equal to thirty per cent of such production expenses or costs.]

1173 (2) [For income years commencing on or after January 1, 2010, (A)
1174 any] Any eligible production company incurring production expenses
1175 or costs shall be eligible for a credit (A) for income years commencing
1176 on or after January 1, 2010, but prior to January 1, 2018, against the tax
1177 imposed under chapter 207 or this chapter, and (B) for income years
1178 commencing on or after January 1, 2018, against the tax imposed under
1179 chapter 207 or 219 or this chapter, as follows: (i) For any such company
1180 incurring [production] such expenses or costs of not less than one
1181 hundred thousand dollars, but not more than five hundred thousand
1182 dollars, [shall be eligible for a credit against the tax imposed under
1183 chapter 207 or this chapter] a credit equal to ten per cent of such
1184 [production] expenses or costs, [(B)] (ii) any such company incurring
1185 such expenses or costs of more than five hundred thousand dollars,
1186 but not more than one million dollars, [shall be eligible for a credit
1187 against the tax imposed under chapter 207 or this chapter] a credit
1188 equal to fifteen per cent of such [production] expenses or costs, and
1189 [(C)] (iii) any such company incurring such expenses or costs of more
1190 than one million dollars, [shall be eligible for a credit against the tax
1191 imposed under chapter 207 or this chapter] a credit equal to thirty per
1192 cent of such [production] expenses or costs.

1193 (c) No eligible production company incurring an amount of
1194 production expenses or costs that qualifies for such credit shall be
1195 eligible for such credit unless on or after January 1, 2010, such
1196 company conducts (1) not less than fifty per cent of principal

photography days within the state, or (2) expends not less than fifty per cent of postproduction costs within the state, or (3) expends not less than one million dollars of postproduction costs within the state.

[(d) (1) For income years commencing on or after January 1, 2009, but prior to January 1, 2010, fifty per cent of production expenses or costs shall be counted toward such credit when incurred outside the state and used within the state, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.**]**

[(2)**]** (d) For income years commencing on or after January 1, 2010, no expenses or costs incurred outside the state and used within the state shall be eligible for a credit, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.

(e) (1) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, any credit allowed pursuant to this section may be sold, assigned or otherwise transferred, in whole or in part, to one or more taxpayers, provided (A) no credit, after issuance, may be sold, assigned or otherwise transferred, in whole or in part, more than three times, (B) in the case of a credit allowed for the income year commencing on or after January 1, 2011, and prior to January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter may transfer not more than fifty per cent of such credit in any one income year, and (C) in the case of a credit allowed for an income year commencing on or after January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter may transfer not more than twenty-five per cent of such credit in any one income year.

(2) Notwithstanding the provisions of subdivision (1) of this subsection, any entity that is not subject to tax under this chapter or chapter 207 shall not be subject to the limitations on the transfer of credits provided in subparagraphs (B) and (C) of said subdivision (1), provided such entity owns not less than fifty per cent, directly or

indirectly, of a business entity subject to tax under section 12-284b.

(3) Notwithstanding the provisions of subdivision (1) of this subsection, any qualified production that is created in whole or in significant part, as determined by the Commissioner of Economic and Community Development, at a qualified production facility shall not be subject to the limitations of subparagraph (B) or (C) of said subdivision (1). For purposes of this subdivision, "qualified production facility" means a facility (A) located in this state, (B) intended for film, television or digital media production, and (C) that has had a minimum investment of three million dollars, or less if the Commissioner of Economic and Community Development determines such facility otherwise qualifies.

(4) For income years commencing on or after January 1, 2018, any credit that is sold, assigned or otherwise transferred, in whole or in part, to one or more taxpayers pursuant to subdivision (1) of this subsection, which credit is claimed against the tax imposed under chapter 219, shall be subject to the following limits:

(A) The taxpayer may only claim ninety-five per cent of the amount of such credit entered by the department on the production tax credit voucher; and

(B) If such taxpayer is an entity that owns at least fifty per cent of the eligible production company that sold, assigned or otherwise transferred such credit, such taxpayer may only claim ninety-two per cent of the amount of such credit entered by the department on the production tax credit voucher.

(f) (1) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, all or part of any such credit allowed under this **[**subsection shall**]** section may be claimed against the tax imposed under chapter 207 or this chapter for the income year in which the production expenses or costs were incurred, or in the three immediately succeeding income years.

1260 (2) For production tax credit vouchers issued on or after July 1, 2015,
1261 all or part of any such credit [shall] may be claimed against (A) the tax
1262 imposed under chapter 207 or this chapter, or (B) for income years
1263 commencing on or after January 1, 2018, the tax imposed under
1264 chapter 207 or 219 or this chapter, for the income year in which the
1265 production expenses or costs were incurred, or in the five immediately
1266 succeeding income years.

1267 (3) Any production tax credit allowed under this subsection shall be
1268 nonrefundable.

1269 (g) (1) An eligible production company shall apply to the
1270 department for a tax credit voucher on an annual basis, but not later
1271 than ninety days after the first production expenses or costs are
1272 incurred in the production of a qualified production, and shall provide
1273 with such application such information as the department may require
1274 to determine such company's eligibility to claim a credit under this
1275 section. No production expenses or costs may be listed more than once
1276 for purposes of the tax credit voucher pursuant to this section, or
1277 pursuant to section 12-217kk or 12-217*ll*, and if a production expense
1278 or cost has been included in a claim for a credit, such production
1279 expense or cost may not be included in any subsequent claim for a
1280 credit.

1281 (2) Not later than ninety days after the end of the annual period, or
1282 after the last production expenses or costs are incurred in the
1283 production of a qualified production, an eligible production company
1284 shall apply to the department for a production tax credit voucher, and
1285 shall provide with such application such information and independent
1286 certification as the department may require pertaining to the amount
1287 of such company's production expenses or costs. Such independent
1288 certification shall be provided by an audit professional chosen from a
1289 list compiled by the department. If the department determines that
1290 such company is eligible to be issued a production tax credit voucher,
1291 the department shall enter on the voucher the amount of production
1292 expenses or costs that has been established to the satisfaction of the

department and the amount of such company's credit under this section. The department shall provide a copy of such voucher to the commissioner, upon request.

(3) The department shall charge a reasonable administrative fee sufficient to cover the department's costs to analyze applications submitted under this section.

(h) If an eligible production company sells, assigns or otherwise transfers a credit under this section to another taxpayer, the transferor and transferee shall jointly submit written notification of such transfer to the department not later than thirty days after such transfer. If such transferee sells, assigns or otherwise transfers a credit under this section to a subsequent transferee, such transferee and such subsequent transferee shall jointly submit written notification of such transfer to the department not later than thirty days after such transfer. The notification after each transfer shall include the credit voucher number, the date of transfer, the amount of such credit transferred, the tax credit balance before and after the transfer, the tax identification numbers for both the transferor and the transferee, and any other information required by the department. Failure to comply with this subsection will result in a disallowance of the tax credit until there is full compliance on the part of the transferor and the transferee, and for a second or third transfer, on the part of all subsequent transferors and transferees. The department shall provide a copy of the notification of assignment to the commissioner upon request.

(i) Any eligible production company that submits information to the department that it knows to be fraudulent or false shall, in addition to any other penalties provided by law, be liable for a penalty equal to the amount of such company's credit entered on the production tax credit **[**certificate**]** <u>voucher</u> issued under this section.

(j) No tax credits transferred pursuant to this section shall be subject to a post-certification remedy, and the department and the commissioner shall have no right, except in the case of possible

material misrepresentation or fraud, to conduct any further or additional review, examination or audit of the expenditures or costs for which such tax credits were issued. The sole and exclusive remedy of the department and the commissioner shall be to seek collection of the amount of such tax credits from the entity that committed the fraud or misrepresentation.

(k) The department, in consultation with the commissioner, shall adopt regulations, in accordance with the provisions of chapter 54, as may be necessary for the administration of this section.

Sec. 50. Subsection (a) of section 12-211a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

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

(2) For the calendar year commencing January 1, 2011, "type one tax credits" means tax credits allowable under section 12-217jj, <u>as amended by this act,</u> 12-217kk or 12-217*ll*; "type two tax credits" means tax credits allowable under section 38a-88a; "type three tax credits" means tax credits that are not type one tax credits or type two tax credits; "thirty per cent threshold" means thirty per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credit; "fifty-five per cent threshold" means fifty-five per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits; and "seventy per cent threshold" means seventy per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits.

1357 (3) For the calendar year commencing January 1, 2012, "type one tax
1358 credits" means the tax credit allowable under section 12-217*ll*; "type
1359 two tax credits" means tax credits allowable under section 38a-88a;
1360 "type three tax credits" means tax credits that are not type one tax
1361 credits or type two tax credits; "thirty per cent threshold" means thirty
1362 per cent of the amount of tax due from a taxpayer under this chapter
1363 prior to the application of tax credit; "fifty-five per cent threshold"
1364 means fifty-five per cent of the amount of tax due from a taxpayer
1365 under this chapter prior to the application of tax credits; and "seventy
1366 per cent threshold" means seventy per cent of the amount of tax due
1367 from a taxpayer under this chapter prior to the application of tax
1368 credits.

1369 (4) For **[**the**]** calendar years commencing on or after January 1, 2013,
1370 **[**January 1, 2014, January 1, 2015, and January 1, 2016,**]** "type one tax
1371 credits" means the tax credit allowable under sections 12-217jj, as
1372 amended by this act, 12-217kk and 12-217*ll*; "type two tax credits"
1373 means tax credits allowable under section 38a-88a; "type three tax
1374 credits" means tax credits that are not type one tax credits or type two
1375 tax credits; "thirty per cent threshold" means thirty per cent of the
1376 amount of tax due from a taxpayer under this chapter prior to the
1377 application of tax credit; "fifty-five per cent threshold" means fifty-five
1378 per cent of the amount of tax due from a taxpayer under this chapter
1379 prior to the application of tax credits; and "seventy per cent threshold"
1380 means seventy per cent of the amount of tax due from a taxpayer
1381 under this chapter prior to the application of tax credits.

1382 (5) For calendar years commencing on or after January 1, 2011, **[**and
1383 prior to January 1, 2017,**]** and subject to the provisions of subdivisions
1384 (2), (3) and (4) of this subsection, the amount of tax credit or credits
1385 otherwise allowable against the tax imposed under this chapter shall
1386 not exceed:

1387 (A) If the tax credit or credits being claimed by a taxpayer are type
1388 three tax credits only, thirty per cent of the amount of tax due from
1389 such taxpayer under this chapter with respect to said calendar years of

1390 the taxpayer prior to the application of such credit or credits.

1391 (B) If the tax credit or credits being claimed by a taxpayer are type
1392 one tax credits and type three tax credits, but not type two tax credits,
1393 fifty-five per cent of the amount of tax due from such taxpayer under
1394 this chapter with respect to said calendar years of the taxpayer prior to
1395 the application of such credit or credits, provided (i) type three tax
1396 credits shall be claimed before type one tax credits are claimed, (ii) the
1397 type three tax credits being claimed may not exceed the thirty per cent
1398 threshold, and (iii) the sum of the type one tax credits and the type
1399 three tax credits being claimed may not exceed the fifty-five per cent
1400 threshold.

1401 (C) If the tax credit or credits being claimed by a taxpayer are type
1402 two tax credits and type three tax credits, but not type one tax credits,
1403 seventy per cent of the amount of tax due from such taxpayer under
1404 this chapter with respect to said calendar years of the taxpayer prior to
1405 the application of such credit or credits, provided (i) type three tax
1406 credits shall be claimed before type two tax credits are claimed, (ii) the
1407 type three tax credits being claimed may not exceed the thirty per cent
1408 threshold, and (iii) the sum of the type two tax credits and the type
1409 three tax credits being claimed may not exceed the seventy per cent
1410 threshold.

1411 (D) If the tax credit or credits being claimed by a taxpayer are type
1412 one tax credits, type two tax credits and type three tax credits, seventy
1413 per cent of the amount of tax due from such taxpayer under this
1414 chapter with respect to said calendar years of the taxpayer prior to the
1415 application of such credits, provided (i) type three tax credits shall be
1416 claimed before type one tax credits or type two tax credits are claimed,
1417 and the type one tax credits shall be claimed before the type two tax
1418 credits are claimed, (ii) the type three tax credits being claimed may
1419 not exceed the thirty per cent threshold, (iii) the sum of the type one
1420 tax credits and the type three tax credits being claimed may not exceed
1421 the fifty-five per cent threshold, and (iv) the sum of the type one tax
1422 credits, the type two tax credits and the type three tax credits being

claimed may not exceed the seventy per cent threshold.

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

Sec. 51. Section 2-71x of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

For the fiscal year ending June 30, 2015, and each fiscal year thereafter, the Comptroller shall segregate **[**three million two hundred thousand**]** <u>one million six hundred thousand</u> dollars of the amount of the funds received by the state from the tax imposed under chapter 211 on public service companies providing community antenna television service in this state. The moneys segregated by the Comptroller shall be deposited with the Treasurer and made available to the Office of Legislative Management to defray the cost of providing the citizens of this state with Connecticut Television Network coverage of state government deliberations and public policy events.

Sec. 52. Subsection (a) of section 12-704c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017*):

(a) Any resident of this state, as defined in subdivision (1) of subsection (a) of section 12-701, <u>who (1) is</u> subject to the tax under this chapter for any taxable year<u>, and (2) is sixty-five years of age or over or claims a dependent or dependents on such resident's return under the federal income tax for such taxable year</u> shall be entitled to a credit in

1455 determining the amount of tax liability under this chapter, for all or a
1456 portion, as permitted by this section, of the amount of property tax, as
1457 defined in this section, first becoming due and actually paid during
1458 such taxable year by such person on such person's primary residence
1459 or motor vehicle in accordance with the provisions of this section,
1460 provided in the case of a person who files a return under the federal
1461 income tax for such taxable year as an unmarried individual, a married
1462 individual filing separately or a head of household, one motor vehicle
1463 shall be eligible for such credit and in the case of a husband and wife
1464 who file a return under federal income tax for such taxable year as
1465 married individuals filing jointly, no more than two motor vehicles
1466 shall be eligible for a credit under the provisions of this section.

1467 Sec. 53. Subparagraph (B) of subdivision (20) of subsection (a) of
1468 section 12-701 of the general statutes is repealed and the following is
1469 substituted in lieu thereof (*Effective January 1, 2018*):

1470 (B) There shall be subtracted therefrom (i) to the extent properly
1471 includable in gross income for federal income tax purposes, any
1472 income with respect to which taxation by any state is prohibited by
1473 federal law, (ii) to the extent allowable under section 12-718, exempt
1474 dividends paid by a regulated investment company, (iii) the amount of
1475 any refund or credit for overpayment of income taxes imposed by this
1476 state, or any other state of the United States or a political subdivision
1477 thereof, or the District of Columbia, to the extent properly includable
1478 in gross income for federal income tax purposes, (iv) to the extent
1479 properly includable in gross income for federal income tax purposes
1480 and not otherwise subtracted from federal adjusted gross income
1481 pursuant to clause (x) of this subparagraph in computing Connecticut
1482 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
1483 extent any additional allowance for depreciation under Section 168(k)
1484 of the Internal Revenue Code, as provided by Section 101 of the Job
1485 Creation and Worker Assistance Act of 2002, for property placed in
1486 service after December 31, 2001, but prior to September 10, 2004, was
1487 added to federal adjusted gross income pursuant to subparagraph
1488 (A)(ix) of this subdivision in computing Connecticut adjusted gross

income for a taxable year ending after December 31, 2001, twenty-five per cent of such additional allowance for depreciation in each of the four succeeding taxable years, (vi) to the extent properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, (vii) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such gain was recognized, (viii) any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such interest on indebtedness is not deductible in determining federal adjusted gross income and is attributable to a trade or business carried on by such individual, (ix) ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income which is subject to taxation under this chapter but exempt from federal income tax, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such expenses and premiums are not deductible in determining federal adjusted gross income and are attributable to a trade or business carried on by such individual, (x) (I) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than **[**fifty thousand**]** <u>seventy-five thousand</u> dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than **[**fifty thousand**]** <u>seventy-five thousand</u> dollars, or for a

husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and (II) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is [sixty thousand] one hundred thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is [sixty thousand] one hundred thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code, (xi) to the extent properly includable in gross income for federal income tax purposes, any amount rebated to a taxpayer pursuant to section 12-746, (xii) to the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, any distribution to such beneficiary from any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state, (xiii) to the extent allowable under section 12-701a, contributions to accounts established pursuant to any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or

1559 any official, agency or instrumentality of the state, (xiv) to the extent
1560 properly includable in gross income for federal income tax purposes,
1561 the amount of any Holocaust victims' settlement payment received in
1562 the taxable year by a Holocaust victim, (xv) to the extent properly
1563 includable in gross income for federal income tax purposes of an
1564 account holder, as defined in section 31-51ww, interest earned on
1565 funds deposited in the individual development account, as defined in
1566 section 31-51ww, of such account holder, (xvi) to the extent properly
1567 includable in the gross income for federal income tax purposes of a
1568 designated beneficiary, as defined in section 3-123aa, interest,
1569 dividends or capital gains earned on contributions to accounts
1570 established for the designated beneficiary pursuant to the Connecticut
1571 Homecare Option Program for the Elderly established by sections 3-
1572 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in
1573 gross income for federal income tax purposes, any income received
1574 from the United States government as retirement pay for a retired
1575 member of (I) the Armed Forces of the United States, as defined in
1576 Section 101 of Title 10 of the United States Code, or (II) the National
1577 Guard, as defined in Section 101 of Title 10 of the United States Code,
1578 (xviii) to the extent properly includable in gross income for federal
1579 income tax purposes for the taxable year, any income from the
1580 discharge of indebtedness in connection with any reacquisition, after
1581 December 31, 2008, and before January 1, 2011, of an applicable debt
1582 instrument or instruments, as those terms are defined in Section 108 of
1583 the Internal Revenue Code, as amended by Section 1231 of the
1584 American Recovery and Reinvestment Act of 2009, to the extent any
1585 such income was added to federal adjusted gross income pursuant to
1586 subparagraph (A)(xi) of this subdivision in computing Connecticut
1587 adjusted gross income for a preceding taxable year, (xix) to the extent
1588 not deductible in determining federal adjusted gross income, the
1589 amount of any contribution to a manufacturing reinvestment account
1590 established pursuant to section 32-9zz in the taxable year that such
1591 contribution is made, **[**and**]** (xx) to the extent properly includable in
1592 gross income for federal income tax purposes, for the taxable year
1593 commencing January 1, 2015, ten per cent of the income received from

1594 the state teachers' retirement system, for the taxable year commencing
1595 January 1, 2016, twenty-five per cent of the income received from the
1596 state teachers' retirement system, and for the taxable year commencing
1597 January 1, 2017, and each taxable year thereafter, fifty per cent of the
1598 income received from the state teachers' retirement system **[.]** <u>or the</u>
1599 <u>applicable percentage pursuant to clause (xxi) of this subparagraph,</u>
1600 <u>whichever is greater, and (xxi) to the extent properly includable in</u>
1601 <u>gross income for federal income tax purposes, except for retirement</u>
1602 <u>benefits under clause (iv) of this subparagraph and retirement pay</u>
1603 <u>under clause (xvii) of this subparagraph, for a person who files a</u>
1604 <u>return under the federal income tax as an unmarried individual whose</u>
1605 <u>federal adjusted gross income for such taxable year is less than</u>
1606 <u>seventy-five thousand dollars, or as a married individual filing</u>
1607 <u>separately whose federal adjusted gross income for such taxable year is</u>
1608 <u>less than seventy-five thousand dollars, or as a head of household</u>
1609 <u>whose federal adjusted gross income for such taxable year is less than</u>
1610 <u>seventy-five thousand dollars, or for a husband and wife who file a</u>
1611 <u>return under the federal income tax as married individuals filing</u>
1612 <u>jointly whose federal adjusted gross income for such taxable year is</u>
1613 <u>less than one hundred thousand dollars, (I) for the taxable year</u>
1614 <u>commencing January 1, 2018, fourteen per cent of any pension or</u>
1615 <u>annuity income, (II) for the taxable year commencing January 1, 2019,</u>
1616 <u>twenty-eight per cent of any pension or annuity income, (III) for the</u>
1617 <u>taxable year commencing January 1, 2020, forty-two per cent of any</u>
1618 <u>pension or annuity income, (IV) for the taxable year commencing</u>
1619 <u>January 1, 2021, fifty-six per cent of any pension or annuity income, (V)</u>
1620 <u>for the taxable year commencing January 1, 2022, seventy per cent of</u>
1621 <u>any pension or annuity income, (VI) for the taxable year commencing</u>
1622 <u>January 1, 2023, eighty-four per cent of any pension or annuity income,</u>
1623 <u>and (VII) for the taxable year commencing January 1, 2024, any</u>
1624 <u>pension or annuity income.</u>

1625 Sec. 54. Subdivision (1) of subsection (e) of section 12-704d of the
1626 general statutes is repealed and the following is substituted in lieu
1627 thereof (*Effective July 1, 2017*):

1628 (e) (1) Any angel investor that intends to make a cash investment in
1629 a business on such list may apply to Connecticut Innovations,
1630 Incorporated, to reserve a tax credit in the amount indicated by such
1631 investor. The aggregate amount of all tax credits under this section that
1632 may be reserved by Connecticut Innovations, Incorporated, shall not
1633 exceed six million dollars annually for the fiscal years commencing
1634 July 1, 2010, to July 1, 2012, inclusive, and shall not exceed three
1635 million dollars in each fiscal year thereafter. Connecticut Innovations,
1636 Incorporated, shall not reserve tax credits under this section for any
1637 investment made on or after July 1, **[**2019**]** 2017.

1638 Sec. 55. Subsection (e) of section 12-704e of the general statutes is
1639 repealed and the following is substituted in lieu thereof (*Effective July*
1640 *1, 2017, and applicable to taxable years commencing on or after January 1,*
1641 *2017*):

1642 (e) For purposes of this section, "applicable percentage" means:
1643 **[**thirty per cent, except (1) for the taxable year commencing on January
1644 1, 2013, "applicable percentage" means twenty-five per cent, and (2) for
1645 taxable years commencing on or after January 1, 2014, but prior to
1646 January 1, 2017, "applicable percentage" means twenty-seven and one-
1647 half per cent**]** (1) For a taxpayer claiming no children as dependents,
1648 five per cent; (2) for a taxpayer claiming one child as a dependent, ten
1649 per cent; (3) for a taxpayer claiming two children as dependents,
1650 fifteen per cent; and (4) for a taxpayer claiming three or more children
1651 as dependents, twenty-five per cent.

1652 Sec. 56. Subsection (a) of section 12-264 of the general statutes is
1653 repealed and the following is substituted in lieu thereof (*Effective July*
1654 *1, 2017*):

1655 (a) Each (1) municipality, or department or agency thereof, or
1656 district manufacturing, selling or distributing gas to be used for light,
1657 heat or power, (2) company the principal business of which is
1658 manufacturing, selling or distributing gas or steam to be used for light,
1659 heat or power, including each foreign municipal electric utility, as

defined in section 12-59, and given authority to engage in business in this state pursuant to the provisions of section 16-246c, and (3) company required to register pursuant to section 16-258a shall pay a quarterly tax upon gross earnings from such operations in this state. Gross earnings from such operations under subdivisions (1) and (2) of this subsection shall include (A) all income classified as operating revenues by the Public Utilities Regulatory Authority in the uniform systems of accounts prescribed by said authority for operations within the taxable quarter and, with respect to each such company, (B) all income classified in said uniform systems of accounts as income from merchandising, jobbing and contract work, (C) income from nonutility operations, (D) revenues from lease of physical property not devoted to utility operation, and (E) receipts from the sale of residuals and other by-products obtained in connection with the production of gas, electricity or steam. Gross earnings from such operations under subdivision (3) of this subsection shall be gross income from the sales of natural gas. **[**, provided gross income shall not include income from the sale of natural gas to an existing combined cycle facility comprised of three gas turbines providing electric generation services, as defined in section 16-1, with a total capacity of seven hundred seventy-five megawatts, for use in the production of electricity.**]** Gross earnings of a gas company, as defined in section 16-1, shall not include income earned in a taxable quarter commencing prior to June 30, 2008, from the sale of natural gas or propane as a fuel for a motor vehicle. No deductions shall be allowed from such gross earnings for any commission, rebate or other payment, except a refund resulting from an error or overcharge and those specifically mentioned in section 12-265. Gross earnings of a company as described in subdivision (2) of this subsection shall not include income earned in any taxable quarter commencing on or after July 1, 2000, from the sale of steam.

Sec. 57. Section 16-331hh of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Notwithstanding the provisions of subsection (b) of section 16-331bb, the sum of **[**$3,000,000**]** five million dollars shall be transferred

1694 from the municipal video competition trust account and credited to the
1695 resources of the General Fund for the fiscal year ending June 30, **[**2016**]**
1696 2018, and each fiscal year thereafter.

1697 Sec. 58. (NEW) (*Effective July 1, 2017*) Notwithstanding the
1698 provisions of section 16-331cc of the general statutes, the sum of
1699 $3,500,000 shall be transferred from the public, educational and
1700 governmental programming and education technology investment
1701 account and credited to the resources of the General Fund for the fiscal
1702 year ending June 30, 2018, and each fiscal year thereafter.

1703 Sec. 59. Subsection (a) of section 12-541 of the general statutes is
1704 repealed and the following is substituted in lieu thereof (*Effective July*
1705 *1, 2017*):

1706 (a) There is hereby imposed a tax of ten per cent of the admission
1707 charge to any place of amusement, entertainment or recreation, except
1708 that no tax shall be imposed with respect to any admission charge (1)
1709 when the admission charge is less than one dollar or, in the case of any
1710 motion picture show, when the admission charge is not more than five
1711 dollars, (2) when a daily admission charge is imposed which entitles
1712 the patron to participate in an athletic or sporting activity, (3) to any
1713 event, other than events held at the stadium facility, as defined in
1714 section 32-651, if all of the proceeds from the event inure exclusively to
1715 an entity which is exempt from federal income tax under the Internal
1716 Revenue Code, provided such entity actively engages in and assumes
1717 the financial risk associated with the presentation of such event, (4) to
1718 any event, other than events held at the stadium facility, as defined in
1719 section 32-651, which, in the opinion of the commissioner, is conducted
1720 primarily to raise funds for an entity which is exempt from federal
1721 income tax under the Internal Revenue Code, provided the
1722 commissioner is satisfied that the net profit which inures to such entity
1723 from such event will exceed the amount of the admissions tax which,
1724 but for this subdivision, would be imposed upon the person making
1725 such charge to such event, (5) other than for events held at the stadium
1726 facility, as defined in section 32-651, paid by centers of service for

elderly persons, as described in subdivision (d) of section 17a-310, (6) to any production featuring live performances by actors or musicians presented at Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit theater or playhouse in the state, provided such theater or playhouse possesses evidence confirming exemption from federal tax under Section 501 of the Internal Revenue Code, (7) to any carnival or amusement ride, (8) to any interscholastic athletic event held at the stadium facility, as defined in section 32-651, or (9) if the admission charge would have been subject to tax under the provisions of section 12-542 of the general statutes, revision of 1958, revised to January 1, 1999. **[**, (10) to any event at (A) the XL Center in Hartford, or (B) the Webster Bank Arena in Bridgeport, (11) from July 1, 2015, to June 30, 2017, to any athletic event presented by a member team of the Atlantic League of Professional Baseball at the Ballpark at Harbor Yard in Bridgeport, (12) to any event presented at the Dunkin' Donuts Park in Hartford, or (13) on and after July 1, 2017, to any athletic event presented by a member team of the Atlantic League of Professional Baseball at the New Britain Stadium.**]** On and after July 1, 2000, the tax imposed under this section on any motion picture show shall be eight per cent of the admission charge and, on and after July 1, 2001, the tax imposed on any such motion picture show shall be six per cent of such charge.

Sec. 60. Section 29-143m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Any person or combination of persons who, and any club, corporation or association which, holds or promotes any boxing or mixed martial arts match or exercises any of the privileges conferred by this chapter or the regulations adopted under this chapter shall, within twenty-four hours after the determination of each boxing or mixed martial arts match, **[**: (1) Furnish**]** furnish to the commissioner a written report verified by such person or combination of persons or by the treasurer and secretary of such club, corporation or association, which report shall include a statement of the number of tickets sold for such match, the amount of gross receipts for such match and such

other information as the commissioner prescribes. [; and (2) pay to the commissioner a tax of five per cent of the total receipts after federal taxes have been deducted from the paid admissions to such boxing or mixed martial arts match, which tax shall be paid into the State Treasury.]

Sec. 61. (*Effective July 1, 2017*) For the fiscal years ending June 30, 2018, and June 30, 2019, the Connecticut Lottery Corporation, created under section 12-802 of the general statutes, shall reduce its expenses for each said fiscal year by one million dollars from the amount of its expenses in the fiscal year ending June 30, 2017.

Sec. 62. Subsection (c) of section 29-11 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017, and applicable to background check services requested on or after July 1, 2017*):

(c) The Commissioner of Emergency Services and Public Protection shall charge the following fees for the service indicated: (1) Name search, thirty-six dollars; (2) fingerprint search, [fifty] seventy-five dollars; (3) personal record search, [fifty] seventy-five dollars; (4) letters of good conduct search, [fifty] seventy-five dollars; (5) bar association search, [fifty] seventy-five dollars; (6) fingerprinting, fifteen dollars; (7) criminal history record information search, [fifty] seventy-five dollars. Except as provided in subsection (b) of this section, the provisions of this subsection shall not apply to any federal, state or municipal agency.

Sec. 63. Subsection (d) of section 7-34a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(d) In addition to the fees for recording a document under subsection (a) of this section, town clerks shall receive a fee of [three] ten dollars for each document recorded in the land records of the municipality. Not later than the fifteenth day of each month, town clerks shall remit [two-thirds] two-fifths of the fees paid pursuant to

1793 this subsection during the previous calendar month to the State
1794 Treasurer for deposit in the General Fund and two-fifths of the fees
1795 paid pursuant to this subsection during the previous calendar month
1796 to the State Librarian for deposit in a bank account of the State
1797 Treasurer and crediting to the historic documents preservation account
1798 established under section 11-8i. [One-third] One-fifth of the amount
1799 paid for fees pursuant to this subsection shall be retained by town
1800 clerks and used for the preservation and management of historic
1801 documents. The provisions of this subsection shall not apply to any
1802 document recorded on the land records by an employee of the state or
1803 of a municipality in conjunction with [said] the employee's official
1804 duties. As used in this section "municipality" includes each town,
1805 consolidated town and city, city, consolidated town and borough,
1806 borough, district, as defined in chapter 105 or chapter 105a, and each
1807 municipal board, commission and taxing district not previously
1808 mentioned.

1809 Sec. 64. (NEW) (*Effective July 1, 2017*) (a) For purposes of this section:

1810 (1) "Outpatient clinic" means an organization operated by a
1811 municipality or a corporation, other than a hospital, that provides (A)
1812 ambulatory medical care, including preventive and health promotion
1813 services, (B) dental care, or (C) mental health services in conjunction
1814 with medical or dental care for the purpose of diagnosing or treating a
1815 health condition that does not require the patient's overnight care; and

1816 (2) "Urgent care center" means a free-standing facility, distinguished
1817 from an emergency department setting, that is licensed as an
1818 outpatient clinic under section 19a-491 of the general statutes, as
1819 amended by this act, and that (A) provides treatment of medical
1820 conditions that do not require critical or emergent intervention for a
1821 life-threatening or potentially permanent disabling condition, (B) offers
1822 treatment of such conditions without requiring an appointment, and
1823 (C) provides services during times of the day, weekends or holidays
1824 when primary care provider offices are not customarily open to
1825 patients.

1826 (b) On or after April 1, 2018, no person acting individually or jointly
1827 with any other person shall establish, conduct, operate or maintain an
1828 urgent care center without obtaining a license as an outpatient clinic
1829 under section 19a-491 of the general statutes, as amended by this act,
1830 from the Department of Public Health.

1831 (c) The Commissioner of Public Health may implement policies and
1832 procedures as necessary to carry out the provisions of this section
1833 while in the process of adopting the policies and procedures as
1834 regulations, provided notice of intent to adopt the regulations is
1835 published in accordance with the provisions of chapter 54 of the
1836 general statutes.

1837 (d) The Commissioner of Social Services may establish rates of
1838 payment to providers practicing in urgent care centers. The
1839 Commissioner of Social Services may implement policies and
1840 procedures as necessary to carry out the provisions of this section
1841 while in the process of adopting the policies and procedures as
1842 regulations, provided notice of intent to adopt the regulations is
1843 published in accordance with the provisions of section 17b-10 of the
1844 general statutes not later than twenty days after the date of
1845 implementation.

1846 Sec. 65. Subsection (e) of section 19a-491 of the general statutes is
1847 repealed and the following is substituted in lieu thereof (*Effective July*
1848 *1, 2017*):

1849 (e) The commissioner shall charge one thousand dollars for the
1850 licensing and inspection every **[**four**]** <u>three</u> years of outpatient clinics
1851 that provide either medical or mental health service, <u>urgent care</u>
1852 <u>services</u> and well-child **[**clinics**]** <u>clinical services</u>, except those operated
1853 by municipal health departments, health districts or licensed nonprofit
1854 nursing or community health agencies.

1855 Sec. 66. (NEW) (*Effective October 1, 2017*) (a) Definitions. As used in
1856 this section:

1857 (1) "Commissioner" means the Commissioner of Public Health, or
1858 the commissioner's designee;

1859 (2) "Community public water system" means a public water system
1860 that regularly serves at least twenty-five year-round residents;

1861 (3) "Consumer" has the same meaning as provided in section 25-32a
1862 of the general statutes;

1863 (4) "Department" means the Department of Public Health;

1864 (5) "Nontransient noncommunity public water system" means a
1865 public water system that is not a community public water system and
1866 that regularly serves at least twenty-five of the same persons over six
1867 months per year;

1868 (6) "Public water system" means a water company that supplies
1869 drinking water to fifteen or more consumers or twenty-five or more
1870 persons daily at least sixty days of the year; and

1871 (7) "Water company" has the same meaning as provided in section
1872 25-32a of the general statutes.

1873 (b) On or after July 1, 2018, no community public water system or
1874 nontransient noncommunity public water system may provide
1875 drinking water to the public unless the water company that owns such
1876 system has obtained a license to operate from the commissioner in
1877 accordance with the schedule established pursuant to subsection (c) of
1878 this section.

1879 (c) The commissioner shall, in consultation with the Secretary of the
1880 Office of Policy and Management, establish a staggered license
1881 application system for community public water systems and
1882 nontransient noncommunity public water systems. Upon receipt of an
1883 application for an initial license to operate a community public water
1884 system or a nontransient noncommunity public water system made by
1885 the water company that owns such system, along with the required fee
1886 in accordance with subsection (g) of this section, the commissioner

1887 shall issue such license to operate to a water company if the water
1888 company that owns such community public water system or
1889 nontransient noncommunity public water system meets the
1890 requirements established under this section. The application shall be
1891 signed under oath by the owner of the water company or the person
1892 authorized to act on behalf of the owner and shall contain a notice that
1893 false statements made therein are punishable in accordance with
1894 section 53a-157b of the general statutes. Such community public water
1895 system or nontransient noncommunity public water system license to
1896 operate shall be in effect for two years.

1897 (d) The commissioner shall renew a license to operate a community
1898 public water system or nontransient noncommunity public water
1899 system once every two years, upon receipt of the renewal application
1900 and required fee from the water company that owns such system.

1901 (e) The commissioner may deny an application for, or may suspend
1902 or revoke, a water company's license to operate a community public
1903 water system or nontransient noncommunity public water system for:
1904 (1) Failure to comply with federal or state statutes and regulations
1905 applicable to water companies; (2) material misstatement of fact made
1906 on the initial or renewal application; or (3) imminent threat to public
1907 health with respect to such public water system as determined by the
1908 commissioner. A hearing shall be held in accordance with the
1909 provisions of chapter 54 of the general statutes before the
1910 commissioner may suspend or revoke a water company's license to
1911 operate a community public water system or nontransient
1912 noncommunity public water system.

1913 (f) Any change in ownership of the community public water system
1914 or nontransient noncommunity public water system for which the
1915 water company has a license to operate shall require a new license to
1916 operate in accordance with this section.

1917 (g) The commissioner, in consultation with the Secretary of the
1918 Office of Policy and Management, shall publish on the department's

1919 Internet web site the fees for a license to operate a community public
1920 water system and a nontransient noncommunity public water system.
1921 The fee for a license to operate a community public water system shall
1922 be based on the number of service connections of the community
1923 public water system. A water company applying for a license to
1924 operate a community public water system may collect the fee for such
1925 license from the consumers of the water company's community public
1926 water system. The amount collected by the water company from an
1927 individual consumer shall be a pro rata share of the fee for such license
1928 based on the amount of water consumed by the consumer.

1929 (h) Any water company that fails to pay the fee for a license to
1930 operate a community public water system or nontransient
1931 noncommunity public water system shall be assessed a civil penalty
1932 under the provisions of section 25-32e of the general statutes.

1933 (i) The commissioner may adopt regulations, in accordance with the
1934 provisions of chapter 54 of the general statutes, to carry out the
1935 provisions of this section.

1936 (j) State agencies shall be exempt from the requirements of this
1937 section.

1938 Sec. 67. Section 19a-55a of the general statutes is repealed and the
1939 following is substituted in lieu thereof (*Effective from passage*):

1940 **[**(a)**]** There is established a newborn screening account that shall be
1941 a separate nonlapsing account within the General Fund. The account
1942 shall contain any moneys required by law to be deposited into the
1943 account. Any balance remaining in said account **[**at the end of any
1944 fiscal year**]** on June 30, 2017, shall be carried forward in the account
1945 **[**for the next fiscal year**]** and be available for expenditure by the
1946 Department of Public Health for the expenses of the testing required
1947 under sections 19a-55 and 19a-59 for the fiscal years ending June 30,
1948 2018, and June 30, 2019.

1949 **[**(b) Five hundred thousand dollars of the amount collected

1950 pursuant to section 19a-55, in each fiscal year, shall be credited to the
1951 newborn screening account, and be available for expenditure by the
1952 Department of Public Health for the expenses of the testing required
1953 by sections 19a-55 and 19a-59.**]**

1954 Sec. 68. Subdivision (1) of section 12-408 of the general statutes is
1955 repealed and the following is substituted in lieu thereof (*Effective July*
1956 *1, 2017*):

1957 (1) (A) For the privilege of making any sales, as defined in
1958 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
1959 for a consideration, a tax is hereby imposed on all retailers at the rate
1960 of six and thirty-five-hundredths per cent of the gross receipts of any
1961 retailer from the sale of all tangible personal property sold at retail or
1962 from the rendering of any services constituting a sale in accordance
1963 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
1964 of said rate of six and thirty-five-hundredths per cent, the rates
1965 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

1966 (B) At a rate of fifteen per cent with respect to each transfer of
1967 occupancy, from the total amount of rent received for such occupancy
1968 of any room or rooms in a hotel or lodging house for the first period
1969 not exceeding thirty consecutive calendar days<u>. The commissioner</u>
1970 <u>shall deposit ten per cent of the amounts received by the state from the</u>
1971 <u>tax imposed under this subparagraph in the culture and tourism</u>
1972 <u>account established under section 10-395, to be used by the</u>
1973 <u>Department of Economic and Community Development to promote</u>
1974 <u>and develop tourism in the state</u>;

1975 (C) With respect to the sale of a motor vehicle to any individual who
1976 is a member of the armed forces of the United States and is on full-time
1977 active duty in Connecticut and who is considered, under 50 App USC
1978 574, a resident of another state, or to any such individual and the
1979 spouse thereof, at a rate of four and one-half per cent of the gross
1980 receipts of any retailer from such sales, provided such retailer requires
1981 and maintains a declaration by such individual, prescribed as to form

1982 by the commissioner and bearing notice to the effect that false
1983 statements made in such declaration are punishable, or other evidence,
1984 satisfactory to the commissioner, concerning the purchaser's state of
1985 residence under 50 App USC 574;

1986 (D) (i) With respect to the sales of computer and data processing
1987 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
1988 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
1989 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
1990 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
1991 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
1992 at the rate of one per cent, and (ii) with respect to sales of Internet
1993 access services, on and after July 1, 2001, such services shall be exempt
1994 from such tax;

1995 (E) (i) With respect to the sales of labor that is otherwise taxable
1996 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of
1997 section 12-407 on existing vessels and repair or maintenance services
1998 on vessels occurring on and after July 1, 1999, such services shall be
1999 exempt from such tax;

2000 (ii) With respect to the sale of a vessel, such sale shall be exempt
2001 from such tax provided such vessel is docked in this state for sixty or
2002 fewer days in a calendar year;

2003 (F) With respect to patient care services for which payment is
2004 received by the hospital on or after July 1, 1999, and prior to July 1,
2005 2001, at the rate of five and three-fourths per cent and on and after July
2006 1, 2001, such services shall be exempt from such tax;

2007 (G) With respect to the rental or leasing of a passenger motor
2008 vehicle for a period of thirty consecutive calendar days or less, at a rate
2009 of nine and thirty-five-hundredths per cent;

2010 (H) With respect to the sale of (i) a motor vehicle for a sales price
2011 exceeding fifty thousand dollars, at a rate of seven and three-fourths
2012 per cent on the entire sales price, (ii) jewelry, whether real or imitation,

2013 for a sales price exceeding five thousand dollars, at a rate of seven and
2014 three-fourths per cent on the entire sales price, and (iii) an article of
2015 clothing or footwear intended to be worn on or about the human body,
2016 a handbag, luggage, umbrella, wallet or watch for a sales price
2017 exceeding one thousand dollars, at a rate of seven and three-fourths
2018 per cent on the entire sales price. For purposes of this subparagraph,
2019 "motor vehicle" has the meaning provided in section 14-1, but does not
2020 include a motor vehicle subject to the provisions of subparagraph (C)
2021 of this subdivision, a motor vehicle having a gross vehicle weight
2022 rating over twelve thousand five hundred pounds, or a motor vehicle
2023 having a gross vehicle weight rating of twelve thousand five hundred
2024 pounds or less that is not used for private passenger purposes, but is
2025 designed or used to transport merchandise, freight or persons in
2026 connection with any business enterprise and issued a commercial
2027 registration or more specific type of registration by the Department of
2028 Motor Vehicles;

2029 (I) The rate of tax imposed by this chapter shall be applicable to all
2030 retail sales upon the effective date of such rate, except that a new rate
2031 which represents an increase in the rate applicable to the sale shall not
2032 apply to any sales transaction wherein a binding sales contract without
2033 an escalator clause has been entered into prior to the effective date of
2034 the new rate and delivery is made within ninety days after the effective
2035 date of the new rate. For the purposes of payment of the tax imposed
2036 under this section, any retailer of services taxable under subparagraph
2037 (I) of subdivision (2) of subsection (a) of section 12-407, who computes
2038 taxable income, for purposes of taxation under the Internal Revenue
2039 Code of 1986, or any subsequent corresponding internal revenue code
2040 of the United States, as from time to time amended, on an accounting
2041 basis which recognizes only cash or other valuable consideration
2042 actually received as income and who is liable for such tax only due to
2043 the rendering of such services may make payments related to such tax
2044 for the period during which such income is received, without penalty
2045 or interest, without regard to when such service is rendered;

2046 (J) For calendar quarters ending on or after September 30, 2011,

2047 **[**except for calendar quarters ending on or after July 1, 2016,**]** but prior
2048 to July 1, 2017, the commissioner shall deposit into the regional
2049 planning incentive account, established pursuant to section 4-66k, six
2050 and seven-tenths per cent of the amounts received by the state from
2051 the tax imposed under subparagraph (B) of this subdivision and ten
2052 and seven-tenths per cent of the amounts received by the state from
2053 the tax imposed under subparagraph (G) of this subdivision;

2054 (K) **[**(i)**]** Notwithstanding the provisions of this section, for calendar
2055 months commencing on or after May 1, 2016, but prior to July 1, 2016,
2056 the commissioner shall deposit into the municipal revenue sharing
2057 account established pursuant to section 4-66*l* four and seven-tenths per
2058 cent of the amounts received by the state from the tax imposed under
2059 subparagraph (A) of this subdivision, and shall transfer any accrual
2060 related to said months on or after said July 1, 2016, date; <u>and</u>

2061 **[**(ii) For calendar months commencing on or after July 1, 2017, the
2062 commissioner shall deposit into the municipal revenue sharing
2063 account established pursuant to section 4-66*l* seven and nine-tenths per
2064 cent of the amounts received by the state from the tax imposed under
2065 subparagraph (A) of this subdivision; and**]**

2066 (L) (i) Notwithstanding the provisions of this section, for calendar
2067 months commencing on or after December 1, 2015, but prior to October
2068 1, 2016, the commissioner shall deposit into the Special Transportation
2069 Fund established under section 13b-68 four and seven-tenths per cent
2070 of the amounts received by the state from the tax imposed under
2071 subparagraph (A) of this subdivision;

2072 (ii) For calendar months commencing on or after October 1, 2016,
2073 but prior to July 1, 2017, the commissioner shall deposit into the
2074 Special Transportation Fund established under section 13b-68 six and
2075 three-tenths per cent of the amounts received by the state from the tax
2076 imposed under subparagraph (A) of this subdivision; and

2077 (iii) For calendar months commencing on or after July 1, 2017, the
2078 commissioner shall deposit into the Special Transportation Fund

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

(iv) For calendar months commencing on or after July 1, 2020, but prior to July 1, 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 twenty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;

(v) For calendar months commencing on or after July 1, 2021, but prior to July 1, 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 forty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;

(vi) For calendar months commencing on or after July 1, 2022, but prior to July 1, 2023, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 sixty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;

(vii) For calendar months commencing on or after July 1, 2023, but prior to July 1, 2024, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 eighty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle; and

(viii) For calendar months commencing on or after July 1, 2024, but prior to July 1, 2025, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 one hundred per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle.

Sec. 69. Subdivision (1) of section 12-411 of the general statutes is

repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

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

(B) At a rate of fifteen per cent of the rent paid for occupancy of any room or rooms in a hotel or lodging house for the first period of not more than thirty consecutive calendar days. The commissioner shall deposit ten per cent of the amounts received by the state from the tax imposed under this subparagraph in the culture and tourism account established under section 10-395, to be used by the Department of Economic and Community Development to promote and develop tourism in the state;

(C) With respect to the storage, acceptance, consumption or use in this state of a motor vehicle purchased from any retailer for storage, acceptance, consumption or use in this state by any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse of such individual at a rate of four and one-half per cent of the sales price of such vehicle, provided such retailer requires and

2143 maintains a declaration by such individual, prescribed as to form by
2144 the commissioner and bearing notice to the effect that false statements
2145 made in such declaration are punishable, or other evidence,
2146 satisfactory to the commissioner, concerning the purchaser's state of
2147 residence under 50 App USC 574;

2148 (D) (i) With respect to the acceptance or receipt in this state of labor
2149 that is otherwise taxable under subparagraph (C) or (G) of subdivision
2150 (2) of subsection (a) of section 12-407 on existing vessels and repair or
2151 maintenance services on vessels occurring on and after July 1, 1999,
2152 such services shall be exempt from such tax;

2153 (ii) With respect to the storage, acceptance or other use of a vessel in
2154 this state, such storage, acceptance or other use shall be exempt from
2155 such tax, provided such vessel is docked in this state for sixty or fewer
2156 days in a calendar year;

2157 (E) (i) With respect to the acceptance or receipt in this state of
2158 computer and data processing services purchased from any retailer for
2159 consumption or use in this state occurring on or after July 1, 1997, and
2160 prior to July 1, 1998, at the rate of five per cent of such services, on or
2161 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
2162 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
2163 rate of three per cent of such services, on or after July 1, 2000, and prior
2164 to July 1, 2001, at the rate of two per cent of such services, on and after
2165 July 1, 2001, at the rate of one per cent of such services, and (ii) with
2166 respect to the acceptance or receipt in this state of Internet access
2167 services, on or after July 1, 2001, such services shall be exempt from
2168 tax;

2169 (F) With respect to the acceptance or receipt in this state of patient
2170 care services purchased from any retailer for consumption or use in
2171 this state for which payment is received by the hospital on or after July
2172 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
2173 per cent and on and after July 1, 2001, such services shall be exempt
2174 from such tax;

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

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

(I) For calendar quarters ending on or after September 30, 2011, <u>but prior to July 1, 2017,</u> the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision.

<u>(J) (i) For calendar months commencing on or after July 1, 2020, but prior to July 1, 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 twenty per cent of the amounts received by the state from the tax imposed under</u>

2208 subparagraph (A) of this subdivision on the sale of a motor vehicle;

2209 (ii) For calendar months commencing on or after July 1, 2021, but
2210 prior to July 1, 2022, the commissioner shall deposit into the Special
2211 Transportation Fund established under section 13b-68 forty per cent of
2212 the amounts received by the state from the tax imposed under
2213 subparagraph (A) of this subdivision on the sale of a motor vehicle;

2214 (iii) For calendar months commencing on or after July 1, 2022, but
2215 prior to July 1, 2023, the commissioner shall deposit into the Special
2216 Transportation Fund established under section 13b-68 sixty per cent of
2217 the amounts received by the state from the tax imposed under
2218 subparagraph (A) of this subdivision on the sale of a motor vehicle;

2219 (iv) For calendar months commencing on or after July 1, 2023, but
2220 prior to July 1, 2024, the commissioner shall deposit into the Special
2221 Transportation Fund established under section 13b-68 eighty per cent
2222 of the amounts received by the state from the tax imposed under
2223 subparagraph (A) of this subdivision on the sale of a motor vehicle;
2224 and

2225 (v) For calendar months commencing on or after July 1, 2024, but
2226 prior to July 1, 2025, the commissioner shall deposit into the Special
2227 Transportation Fund established under section 13b-68 one hundred
2228 per cent of the amounts received by the state from the tax imposed
2229 under subparagraph (A) of this subdivision on the sale of a motor
2230 vehicle.

2231 Sec. 70. (NEW) (*Effective July 1, 2017*) (a) For each new registration or
2232 renewal of registration of a passenger motor vehicle with the
2233 Commissioner of Motor Vehicles pursuant to subsection (a) of section
2234 14-49 of the general statutes, the individual registering such vehicle
2235 shall pay to the commissioner a fee of ten dollars for registration for a
2236 biennial period and five dollars for registration for an annual period.
2237 Payments collected pursuant to this section shall be used by the
2238 Department of Energy and Environmental Protection for the care and
2239 maintenance of state parks and state campgrounds. The fee required

by this section is in addition to any other fees prescribed by any provision of chapter 14 of the general statutes for the registration of a motor vehicle.

(b) Any individual who is sixty-five years of age or older on or after July 1, 2017, may, at the discretion of such individual, pay the fee for either a one-year or two-year period.

Sec. 71. Subsection (a) of section 23-26 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(a) The commissioner may (1) provide for the collection of fees for parking, admission, boat launching and other uses of state parks, forests, boat launches and other state recreational facilities, <u>except that no fee shall be charged, on or after July 1, 2017, for parking at state parks for individuals who have paid the fee under subsection (a) of section 70 of this act,</u> (2) establish from time to time the daily and seasonal amount thereof, (3) enter into contractual relations with other persons for the operation of concessions, (4) establish other sources of revenue to be derived from services to the general public using such parks, forests and facilities, (5) employ such assistants as may be necessary for the collection of such revenue. The commissioner shall deposit such revenue derived therefrom with the State Treasurer in the General Fund. On and after July 1, 1992, any increase in any fee or any establishment of a new fee under this section shall be by regulations adopted in accordance with the provisions of chapter 54. Not later than May 1, 2010, said commissioner shall establish the daily and seasonal amount of such parking, admission, boat launching and other use fees for residents of this state in amounts not greater than one hundred thirty-five per cent of the amounts charged for such fees by said commissioner as of April 1, 2009. Not later than May 1, 2010, said commissioner shall establish the daily and seasonal amount of such parking, admission, boat launching and other use fees for nonresidents of this state in amounts not greater than one hundred fifty per cent of the amounts charged for such fees by said commissioner as of April 1,

2009. Notwithstanding the provisions of this section, the commissioner may enter into an agreement with any municipality under which the municipality may retain fees collected by municipal officers at state boat launches when state employees are not on duty.

Sec. 72. Section 19a-527 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Citations issued pursuant to section 19a-524 for violations of statutory or regulatory requirements shall be classified according to the nature of the violation and shall state such classification and the amount of the civil penalty to be imposed on the face thereof. The Commissioner of Public Health shall, by regulation in accordance with chapter 54, classify **[**violations**]** each of the statutory and regulatory requirements set forth in section 19a-524 for which a violation may result in a citation as follows:

[(a)**]** (1) Class A violations are conditions that the Commissioner of Public Health determines present an immediate danger of death or serious harm to any patient in the nursing home facility or residential care home. For each class A violation, a civil penalty of not more than **[**five**]** twenty thousand dollars may be imposed; and

[(b)**]** (2) Class B violations are conditions that the Commissioner of Public Health determines present a **[**probability of**]** potential for death or serious harm in the reasonably foreseeable future to any patient in the nursing home facility or residential care home, but that he or she does not find constitute a class A violation. For each such violation, a civil penalty of not more than **[**three**]** ten thousand dollars may be imposed.

Sec. 73. Subsection (c) of section 4-28e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(c) (1) For the fiscal year ending June 30, 2001, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the

General Fund in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly; (B) to the Department of Mental Health and Addiction Services for a grant to the regional action councils in the amount of five hundred thousand dollars; and (C) to the Tobacco and Health Trust Fund in an amount equal to nineteen million five hundred thousand dollars.

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

(3) For the fiscal year ending June 30, 2016, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the General Fund (i) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (ii) in an amount equal to four million dollars; and (B) any remainder (i) first, in an amount equal to four million dollars, to be carried forward and credited to the resources of the General Fund for the fiscal year ending June 30, 2017, and (ii) if any funds remain, to the Tobacco and Health Trust Fund.

(4) For the fiscal year ending June 30, 2017, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the General Fund (i) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (ii) in an amount equal to four million dollars; and (B) any remainder to the Tobacco and Health Trust Fund.

2337 **[**(5) For the fiscal year ending June 30, 2018, and each fiscal year
2338 thereafter, disbursements from the Tobacco Settlement Fund shall be
2339 made as follows: (A) To the Tobacco and Health Trust Fund in an
2340 amount equal to six million dollars; (B) to the General Fund in the
2341 amount (i) identified as "Transfer from Tobacco Settlement Fund" in
2342 the General Fund revenue schedule adopted by the General Assembly,
2343 and (ii) in an amount equal to four million dollars; and (C) any
2344 remainder to the Tobacco and Health Trust Fund.**]**

2345 **[**(6)**]** (5) For each of the fiscal years ending June 30, 2008, to June 30,
2346 2012, inclusive, the sum of ten million dollars shall be disbursed from
2347 the Tobacco Settlement Fund to the Regenerative Medicine Research
2348 Fund established by section 32-41kk for grants-in-aid to eligible
2349 institutions for the purpose of conducting embryonic or human adult
2350 stem cell research.

2351 **[**(7)**]** (6) For each of the fiscal years ending June 30, **[**2016**]** 2018, to
2352 June 30, 2025, inclusive, the sum of **[**ten million**]** one million five
2353 hundred thousand dollars shall be disbursed from the Tobacco
2354 Settlement Fund to the smart start competitive operating grant account
2355 established **[**by**]** under section 10-507 for grants-in-aid to towns for the
2356 purpose of establishing or expanding a preschool program under the
2357 jurisdiction of the board of education for the town. **[**, except that in the
2358 fiscal years ending June 30, 2016, and June 30, 2017, said disbursement
2359 shall be in an amount equal to five million dollars.**]**

2360 Sec. 74. (*Effective July 1, 2017*) Notwithstanding the provisions of
2361 section 10-507 of the general statutes, the unexpended balance of funds
2362 on June 30, 2017, in the smart start competitive operating grant account
2363 shall be transferred from said account and credited to the resources of
2364 the General Fund for the fiscal year ending June 30, 2018.

2365 Sec. 75. (*Effective July 1, 2017*) Notwithstanding the provisions of
2366 section 4-66aa of the general statutes, no moneys shall be deposited in
2367 the community investment account for the fiscal year ending June 30,
2368 2018, and June 30, 2019, and any such moneys shall be credited to the

2369 resources of the General Fund.

2370 Sec. 76. Section 5 of public act 17-51 is repealed and the following is
2371 substituted in lieu thereof (*Effective July 1, 2017*):

2372 For the fiscal years ending June 30, 2017, through June 30, **[**2019**]**
2373 2020, inclusive, the amount deemed appropriated pursuant to sections
2374 3-20i and 3-115b of the general statutes, as amended by **[**this act**]**
2375 section 6 of public act 17-51, in each of such fiscal years shall be one
2376 dollar.

2377 Sec. 77. (*Effective July 1, 2017*) Notwithstanding the provisions of
2378 section 16-245m of the general statutes, for the fiscal years ending June
2379 30, 2018, and June 30, 2019, the sum of $68,000,000 shall be transferred
2380 from the Energy Conservation and Loan Management Fund and
2381 credited to the resources of the General Fund for each said fiscal year.

2382 Sec. 78. (*Effective July 1, 2017*) Notwithstanding the provisions of
2383 section 16-245n of the general statutes, for the fiscal years ending June
2384 30, 2018, and June 30, 2019, the sum of $13,000,000 shall be transferred
2385 from the Clean Energy Fund and credited to the resources of the
2386 General Fund for each said fiscal year.

2387 Sec. 79. (*Effective July 1, 2017*) Notwithstanding the provisions of
2388 section 10a-180 of the general statutes, for the fiscal years ending June
2389 30, 2018, and June 30, 2019, the sum of $900,000 shall be transferred
2390 from the State of Connecticut Health and Educational Facilities
2391 Authority, established pursuant to section 10a-179 of the general
2392 statutes, and credited to the resources of the General Fund for each
2393 said fiscal year.

2394 Sec. 80. (*Effective July 1, 2017*) Notwithstanding the provisions of
2395 section 22a-200c of the general statutes, for the fiscal years ending June
2396 30, 2018, and June 30, 2019, the sum of $26,000,000 shall be transferred
2397 from the Regional Greenhouse Gas account and credited to the
2398 resources of the General Fund for each said fiscal year.

Sec. 81. Section 13b-17 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(a) The commissioner may adopt regulations, in accordance with the provisions of chapter 54, for the efficient conduct of the business of the department. The commissioner may delegate (1) to the Deputy Commissioner of Transportation any of the commissioner's duties and responsibilities; (2) to the bureau chief for an operating bureau any of the commissioner's duties and responsibilities which relate to the functions to be performed by that bureau; and (3) to other officers, employees and agents of the department any of the commissioner's duties and responsibilities that the commissioner deems appropriate, to be exercised under the commissioner's supervision and direction.

(b) The commissioner may adopt regulations in accordance with the provisions of chapter 54 establishing reasonable fees for any application submitted to the Department of Transportation or the Office of the State Traffic Administration for **[**(1) a state highway right-of-way encroachment permit, or (2)**]** a certificate of operation for an open air theater, shopping center or other development generating large volumes of traffic pursuant to section 14-311, provided the fees so established shall not exceed one hundred twenty-five per cent of the estimated administrative costs related to such applications. The commissioner may exempt municipalities from any fees imposed pursuant to this subsection.

<u>(c) Not later than January 1, 2018, the commissioner shall establish fees for any application submitted to the Department of Transportation or the Office of the State Traffic Administration for a state highway right-of-way encroachment permit for an open air theater, shopping center or other development generating large volumes of traffic pursuant to section 14-311. Such fees shall mirror the amounts charged for such permits by the Massachusetts Department of Transportation.</u>

Sec. 82. Section 14-164m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

2431 Notwithstanding the provisions of section 13b-61, commencing on
2432 July 1, [2007] 2017, and on the first day of each October, January, April
2433 and July thereafter, the State Comptroller shall transfer from the
2434 Special Transportation Fund into the Emissions Enterprise Fund, [one
2435 million six hundred twenty-five thousand] one million three hundred
2436 seventy-five thousand dollars of the funds received by the state
2437 pursuant to the fees imposed under sections 14-49b and 14-164c.
2438 [Notwithstanding the provisions of section 13b-61, on July 1, 2005,
2439 October 1, 2005, January 1, 2006, and April 1, 2006, the State
2440 Comptroller shall transfer from the Special Transportation Fund into
2441 the Emissions Enterprise Fund, four hundred thousand dollars of the
2442 funds received by the state pursuant to the fees imposed under
2443 sections 14-49b and 14-164c. Notwithstanding the provisions of section
2444 13b-61, on July 1, 2006, October 1, 2006, January 1, 2007, and April 1,
2445 2007, the State Comptroller shall transfer from the Special
2446 Transportation Fund into the Emissions Enterprise Fund, one million
2447 dollars of the funds received by the state pursuant to the fees imposed
2448 under sections 14-49b and 14-164c.]

2449 Sec. 83. (NEW) (*Effective from passage*) (a) There is established an
2450 account to be known as the "Connecticut airport and aviation account"
2451 which shall be a separate, nonlapsing account within the Grants and
2452 Restricted Accounts Fund established pursuant to section 4-31c of the
2453 general statutes. The account shall contain any moneys required by
2454 law to be deposited in the account. Moneys in the account shall be
2455 expended by the Commissioner of Transportation, with the approval
2456 of the Secretary of the Office of Policy and Management, for the
2457 purposes of airport and aviation-related purposes.

2458 (b) Notwithstanding the provisions of section 13b-61a of the general
2459 statutes, on and after September 1, 2017, the Commissioner of Revenue
2460 Services shall deposit into said account seventy-five and three-tenths
2461 per cent of the amounts received by the state from aviation fuel
2462 sources from the tax imposed under section 12-587 of the general
2463 statutes.

2464 Sec. 84. Subsections (a) and (b) of section 12-217mm of the general
2465 statutes are repealed and the following is substituted in lieu thereof
2466 (*Effective July 1, 2017*):

2467 (a) As used in this section:

2468 (1) "Allowable costs" means the amounts chargeable to a capital
2469 account, including, but not limited to: (A) Construction or
2470 rehabilitation costs; (B) commissioning costs; (C) architectural and
2471 engineering fees allocable to construction or rehabilitation, including
2472 energy modeling; (D) site costs, such as temporary electric wiring,
2473 scaffolding, demolition costs and fencing and security facilities; and (E)
2474 costs of carpeting, partitions, walls and wall coverings, ceilings,
2475 lighting, plumbing, electrical wiring, mechanical, heating, cooling and
2476 ventilation but "allowable costs" does not include the purchase of land,
2477 any remediation costs or the cost of telephone systems or computers;

2478 (2) "Brownfield" has the same meaning as in section 32-760;

2479 (3) "Eligible project" means a real estate development project that is
2480 designed to meet or exceed the applicable LEED Green Building
2481 Rating System gold certification or other certification determined by
2482 the Commissioner of Energy and Environmental Protection to be
2483 equivalent, but if a single project has more than one building, "eligible
2484 project" means only the building or buildings within such project that
2485 is designed to meet or exceed the applicable LEED Green Building
2486 Rating System gold certification or other certification determined by
2487 the Commissioner of Energy and Environmental Protection to be
2488 equivalent;

2489 (4) "Energy Star" means the voluntary labeling program
2490 administered by the United States Environmental Protection Agency
2491 designed to identify and promote energy-efficient products,
2492 equipment and buildings;

2493 (5) "Enterprise zone" means an area in a municipality designated by
2494 the Commissioner of Economic and Community Development as an

enterprise zone in accordance with the provisions of section 32-70;

(6) "LEED Accredited Professional Program" means the professional accreditation program for architects, engineers and other building professionals as administered by the United States Green Building Council;

(7) "LEED Green Building Rating System" means the Leadership in Energy and Environmental Design green building rating system developed by the United States Green Building Council as of the date that the project is registered with the United States Green Building Council;

(8) "Mixed-use development" means a development consisting of one or more buildings that includes residential use and in which no more than seventy-five per cent of the interior square footage has at least one of the following uses: (A) Commercial use; (B) office use; (C) retail use; or (D) any other nonresidential use that the Secretary of the Office of Policy and Management determines does not pose a public health threat or nuisance to nearby residential areas;

(9) "Secretary" means the Secretary of the Office of Policy and Management; and

(10) "Site improvements" means any construction work on, or improvement to, streets, roads, parking facilities, sidewalks, drainage structures and utilities.

(b) For income years commencing on and after January 1, 2012, <u>but prior to July 1, 2017,</u> there may be allowed a credit for all taxpayers against any tax due under the provisions of this chapter for the construction or renovation of an eligible project that meets the requirements of subsection (c) of this section, and, in the case of a newly constructed building, for which a certificate of occupancy has been issued not earlier than January 1, 2010.

Sec. 85. (*Effective July 1, 2017*) Not later than June 30, 2018, the

Comptroller may designate up to $40,000,000 of the resources of the General Fund for the fiscal year ending June 30, 2018, to be accounted for as revenue of the General Fund for the fiscal year ending June 30, 2019.

Sec. 86. Section 2-33a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

The General Assembly shall not authorize an increase in general budget expenditures for any fiscal year above the amount of general budget expenditures authorized for the previous fiscal year by a percentage which exceeds the greater of the percentage increase in personal income or the percentage increase in inflation, unless the Governor declares an emergency or the existence of extraordinary circumstances and at least three-fifths of the members of each house of the General Assembly vote to exceed such limit for the purposes of such emergency or extraordinary circumstances. Any such declaration shall specify the nature of such emergency or circumstances and may provide that such proposed additional expenditures shall not be considered general budget expenditures for the current fiscal year for the purposes of determining general budget expenditures for the ensuing fiscal year and any act of the General Assembly authorizing such expenditures may contain such provision. As used in this section, "increase in personal income" means the average of the annual increase in personal income in the state for each of the preceding five <u>calendar</u> years, according to the United States Bureau of Economic Analysis data; "increase in inflation" means the increase in the consumer price index for urban consumers<u>, all items less food and energy,</u> during the preceding **[**twelve-month period, according to**]** <u>calendar year, calculated on a December over December basis, using</u> United States Bureau of Labor Statistics data; and "general budget expenditures" means expenditures from appropriated funds authorized by public or special act of the General Assembly, provided (1) general budget expenditures shall not include expenditures for payment of the principal of and interest on bonds, notes or other evidences of indebtedness, expenditures pursuant to section 4-30a, **[**or current or

2559 increased expenditures for statutory grants to distressed
2560 municipalities, provided such grants are in effect on July 1, 1991,**]** and
2561 (2) expenditures for the implementation of federal mandates or court
2562 orders shall not be considered general budget expenditures for the first
2563 fiscal year in which such expenditures are authorized, but shall be
2564 considered general budget expenditures for such year for the purposes
2565 of determining general budget expenditures for the ensuing fiscal year.
2566 As used in this section, "federal mandates" means those programs or
2567 services in which the state must participate, or in which the state
2568 participated on July 1, 1991, and in which the state must meet federal
2569 entitlement and eligibility criteria in order to receive federal
2570 reimbursement, provided expenditures for program or service
2571 components which are optional under federal law or regulation shall
2572 be considered general budget expenditures.

2573 Sec. 87. Section 3-69a of the general statutes is repealed and the
2574 following is substituted in lieu thereof (*Effective July 1, 2017*):

2575 (a) **[**(1)**]** For the fiscal year ending June 30, 2005, the funds received
2576 under this part, excluding the proceeds from the sale of property
2577 deposited in the Special Abandoned Property Fund in accordance with
2578 section 3-62h, shall be deposited in the General Fund.

2579 **[**(2) For the fiscal year ending June 30, 2006, and each fiscal year
2580 thereafter, a portion of the funds received under this part shall, upon
2581 deposit in the General Fund, be credited to the Citizens' Election Fund
2582 established in section 9-701 as follows: (A) For the fiscal year ending
2583 June 30, 2006, seventeen million dollars, (B) for the fiscal year ending
2584 June 30, 2007, sixteen million dollars, (C) for the fiscal year ending June
2585 30, 2008, seventeen million three hundred thousand dollars, and (D)
2586 for the fiscal year ending June 30, 2009, and each fiscal year thereafter,
2587 the amount deposited for the preceding fiscal year, adjusted in
2588 accordance with any change in the consumer price index for all urban
2589 consumers for such preceding fiscal year, as published by the United
2590 States Department of Labor, Bureau of Labor Statistics. The State
2591 Treasurer shall determine such adjusted amount not later than thirty

days after the end of such preceding fiscal year.**]**

(b) All costs incurred in the administration of this part, except as provided in section 3-62h and subsection (a) of this section, and all claims allowed under this part shall be paid from the General Fund.

Sec. 88. Subdivisions (2) to (14), inclusive, of subsection (a) of section 9-7b of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(2) To levy a civil penalty not to exceed (A) two thousand dollars per offense against any person the commission finds to be in violation of any provision of chapter 145, part V of chapter 146, part I of chapter 147, chapter 148, section 7-9, section 9-12, subsection (a) of section 9-17, section 9-19b, 9-19e, 9-19g to 9-19k, inclusive, 9-20, 9-21, 9-23a, 9-23g, 9-23h, 9-23j to 9-23o, inclusive, 9-23r, 9-26, 9-31a, 9-32, 9-35, 9-35b, 9-35c, 9-40a, 9-42, 9-43, 9-50a, 9-56, 9-59, 9-168d, 9-170, 9-171, 9-172, 9-232i to 9-232o, inclusive, 9-404a to 9-404c, inclusive, 9-409, 9-410, 9-412, 9-436, 9-436a, 9-453e to 9-453h, inclusive, 9-453k or 9-453o, (B) two thousand dollars per offense against any town clerk, registrar of voters, an appointee or designee of a town clerk or registrar of voters, or any other election or primary official whom the commission finds to have failed to discharge a duty imposed by any provision of chapter 146 or 147, (C) two thousand dollars per offense against any person the commission finds to have (i) improperly voted in any election, primary or referendum, and (ii) not been legally qualified to vote in such election, primary or referendum, or (D) two thousand dollars per offense or twice the amount of any improper payment or contribution, whichever is greater, against any person the commission finds to be in violation of any provision of chapter 155. **[**or 157.**]** The commission may levy a civil penalty against any person under subparagraph (A), (B), (C) or (D) of this subdivision only after giving the person an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive. In the case of failure to pay any such penalty levied pursuant to this subsection within thirty days of written notice sent by certified or registered mail to such person, the superior

court for the judicial district of Hartford, on application of the commission, may issue an order requiring such person to pay the penalty imposed and such court costs, state marshal's fees and attorney's fees incurred by the commission as the court may determine. Any civil penalties paid, collected or recovered under subparagraph (D) of this subdivision for a violation of any provision of chapter 155 applying to the office of the Treasurer shall be deposited on a pro rata basis in any trust funds, as defined in section 3-13c, affected by such violation.

(3) (A) To issue an order requiring any person the commission finds to have received any contribution or payment which is prohibited by any of the provisions of chapter 155, [or 157,] after an opportunity to be heard at a hearing conducted in accordance with the provisions of sections 4-176e to 4-184, inclusive, to return such contribution or payment to the donor or payor, or to remit such contribution or payment to the state for deposit in the General Fund or the Citizens' Election Fund, whichever is deemed necessary to effectuate the purposes of chapter 155; [or 157, as the case may be;]

(B) To issue an order when the commission finds that an intentional violation of any provision of chapter 155 [or 157] has been committed, after an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive, which order may contain one or more of the following sanctions: (i) Removal of a treasurer, deputy treasurer or solicitor; (ii) prohibition on serving as a treasurer, deputy treasurer or solicitor; and (iii) in the case of a party committee or a political committee, suspension of all political activities, including, but not limited to, the receipt of contributions and the making of expenditures, provided the commission may not order such a suspension unless the commission has previously ordered the removal of the treasurer and notifies the officers of the committee that the commission is considering such suspension;

(C) To issue an order revoking any person's eligibility to be appointed or serve as an election, primary or referendum official or

2658 unofficial checker or in any capacity at the polls on the day of an
2659 election, primary or referendum, when the commission finds such
2660 person has intentionally violated any provision of the general statutes
2661 relating to the conduct of an election, primary or referendum, after an
2662 opportunity to be heard at a hearing conducted in accordance with
2663 sections 4-176e to 4-184, inclusive;

2664 (D) To issue an order to enforce the provisions of the Help America
2665 Vote Act, P.L. 107-252, as amended from time to time, as the
2666 commission deems appropriate;

2667 (E) To issue an order following the commission's determination of
2668 the right of an individual to be or remain an elector when such
2669 determination is made (i) pursuant to an appeal taken to the
2670 commission from a decision of the registrars of voters or board of
2671 admission of electors under section 9-31*l*, or (ii) following the
2672 commission's investigation pursuant to subdivision (1) of this
2673 subsection;

2674 (F) To issue a cease and desist order for violation of any general
2675 statute or regulation under the commission's jurisdiction and to take
2676 reasonable actions necessary to compel compliance with such statute
2677 or regulation;

2678 **[**(4) To issue an order to a candidate committee that receives moneys
2679 from the Citizens' Election Fund pursuant to chapter 157, to comply
2680 with the provisions of chapter 157, after an opportunity to be heard at
2681 a hearing conducted in accordance with the provisions of sections 4-
2682 176e to 4-184, inclusive;**]**

2683 **[**(5)**]** (4) (A) To inspect or audit at any reasonable time and upon
2684 reasonable notice the accounts or records of any treasurer or principal
2685 treasurer, except as provided for in subparagraph (B) of this
2686 subdivision, as required by chapter 155 **[**or 157**]** and to audit any such
2687 election, primary or referendum held within the state; provided, (i) (I)
2688 not later than two months preceding the day of an election at which a
2689 candidate is seeking election, the commission shall complete any audit

it has initiated in the absence of a complaint that involves a committee of the same candidate from a previous election, and (II) during the two-month period preceding the day of an election at which a candidate is seeking election, the commission shall not initiate an audit in the absence of a complaint that involves a committee of the same candidate from a previous election, and (ii) the commission shall not audit any caucus, as defined in subdivision (1) of section 9-372, as amended by this act. (B) When conducting an audit after an election or primary, the commission shall randomly audit not more than fifty per cent of candidate committees, which shall be selected through the process of a lottery conducted by the commission, except that the commissioner shall audit all candidate committees for candidates for a state-wide office. (C) The commission shall notify, in writing, any committee of a candidate for an office in the general election, or of any candidate who had a primary for nomination to any such office not later than May thirty-first of the year immediately following such election. In no case shall the commission audit any such candidate committee that the commission fails to provide notice to in accordance with this subparagraph;

[(6)**]** (5) To attempt to secure voluntary compliance, by informal methods of conference, conciliation and persuasion, with any provision of chapter 149, 151 to 153, inclusive, 155 **[**, 156 or 157**]** or 156 or any other provision of the general statutes relating to any such election, primary or referendum;

[(7)**]** (6) To consult with the Secretary of the State, the Chief State's Attorney or the Attorney General on any matter which the commission deems appropriate;

[(8)**]** (7) To refer to the Chief State's Attorney evidence bearing upon violation of any provision of chapter 149, 151 to 153, inclusive, 155 **[**, 156 or 157**]** or 156 or any other provision of the general statutes pertaining to or relating to any such election, primary or referendum;

[(9)**]** (8) To refer to the Attorney General evidence for injunctive

2722 relief and any other ancillary equitable relief in the circumstances of
2723 subdivision [(8)] (7) of this subsection. Nothing in this subdivision
2724 shall preclude a person who claims that he is aggrieved by a violation
2725 of any provision of chapter 152 or any other provision of the general
2726 statutes relating to referenda from pursuing injunctive and any other
2727 ancillary equitable relief directly from the Superior Court by the filing
2728 of a complaint;

2729 [(10)] (9) To refer to the Attorney General evidence pertaining to any
2730 ruling which the commission finds to be in error made by election
2731 officials in connection with any election, primary or referendum. Those
2732 remedies and procedures available to parties claiming to be aggrieved
2733 under the provisions of sections 9-323, 9-324, as amended by this act, 9-
2734 328 and 9-329a shall apply to any complaint brought by the Attorney
2735 General as a result of the provisions of this subdivision;

2736 [(11)] (10) To consult with the United States Department of Justice
2737 and the United States Attorney for Connecticut on any investigation
2738 pertaining to a violation of this section, section 9-12, subsection (a) of
2739 section 9-17 or section 9-19b, 9-19e, 9-19g, 9-19h, 9-19i, 9-20, 9-21, 9-23a,
2740 9-23g, 9-23h, 9-23j to 9-23o, inclusive, 9-26, 9-31a, 9-32, 9-35, 9-35b, 9-
2741 35c, 9-40a, 9-42, 9-43, 9-50a, 9-56 or 9-59 and to refer to said department
2742 and attorney evidence bearing upon any such violation for prosecution
2743 under the provisions of the National Voter Registration Act of 1993,
2744 P.L. 103-31, as amended from time to time;

2745 [(12)] (11) To inspect reports filed with town clerks pursuant to
2746 chapter 155 and refer to the Chief State's Attorney evidence bearing
2747 upon any violation of law therein if such violation was committed
2748 knowingly and wilfully;

2749 [(13)] (12) To intervene in any action brought pursuant to the
2750 provisions of sections 9-323, 9-324, as amended by this act, 9-328 and 9-
2751 329a upon application to the court in which such action is brought
2752 when in the opinion of the court it is necessary to preserve evidence of
2753 possible criminal violation of the election laws;

2754 [(14)] (13) To adopt and publish regulations pursuant to chapter 54
2755 to carry out the provisions of section 9-7a, this section, and [chapters
2756 155 and 157] chapter 155; to issue upon request and publish advisory
2757 opinions in the Connecticut Law Journal upon the requirements of
2758 [chapters 155 and 157] chapter 155, and to make recommendations to
2759 the General Assembly concerning suggested revisions of the election
2760 laws;

2761 Sec. 89. Section 9-324 of the general statutes is repealed and the
2762 following is substituted in lieu thereof (*Effective July 1, 2017*):

2763 Any elector or candidate who claims that such elector or candidate
2764 is aggrieved by any ruling of any election official in connection with
2765 any election for Governor, Lieutenant Governor, Secretary of the State,
2766 State Treasurer, Attorney General, State Comptroller or judge of
2767 probate, held in such elector's or candidate's town, or that there has
2768 been a mistake in the count of the votes cast at such election for
2769 candidates for said offices or any of them, at any voting district in such
2770 elector's or candidate's town [,] or any candidate for such an office who
2771 claims that such candidate is aggrieved by a violation of any provision
2772 of section 9-355, 9-357 to 9-361, inclusive, 9-364, 9-364a or 9-365 in the
2773 casting of absentee ballots at such election [or any candidate for the
2774 office of Governor, Lieutenant Governor, Secretary of the State, State
2775 Treasurer, Attorney General or State Comptroller, who claims that
2776 such candidate is aggrieved by a violation of any provision of sections
2777 9-700 to 9-716, inclusive,] may bring such elector's or candidate's
2778 complaint to any judge of the Superior Court, in which such elector or
2779 candidate shall set out the claimed errors of such election official, the
2780 claimed errors in the count or the claimed violations of said sections. In
2781 any action brought pursuant to the provisions of this section, the
2782 complainant shall send a copy of the complaint by first-class mail, or
2783 deliver a copy of the complaint by hand, to the State Elections
2784 Enforcement Commission. If such complaint is made prior to such
2785 election, such judge shall proceed expeditiously to render judgment on
2786 the complaint and shall cause notice of the hearing to be given to the
2787 Secretary of the State and the State Elections Enforcement Commission.

If such complaint is made subsequent to the election, it shall be brought not later than fourteen days after the election or, if such complaint is brought in response to the manual tabulation of paper ballots authorized pursuant to section 9-320f, such complaint shall be brought not later than seven days after the close of any such manual tabulation and, in either such circumstance, such judge shall forthwith order a hearing to be had upon such complaint, upon a day not more than five nor less than three days from the making of such order, and shall cause notice of not less than three nor more than five days to be given to any candidate or candidates whose election may be affected by the decision upon such hearing, to such election official, the Secretary of the State, the State Elections Enforcement Commission and to any other party or parties whom such judge deems proper parties thereto, of the time and place for the hearing upon such complaint. Such judge shall, on the day fixed for such hearing and without unnecessary delay, proceed to hear the parties. If sufficient reason is shown, such judge may order any voting tabulators to be unlocked or any ballot boxes to be opened and a recount of the votes cast, including absentee ballots, to be made. Such judge shall thereupon, in case such judge finds any error in the rulings of the election official, any mistake in the count of the votes or any violation of said sections, certify the result of such judge's finding or decision to the Secretary of the State before the fifteenth day of the next succeeding December. Such judge may order a new election or a change in the existing election schedule. Such certificate of such judge of such judge's finding or decision shall be final and conclusive upon all questions relating to errors in the rulings of such election officials, to the correctness of such count, and, for the purposes of this section only, such claimed violations, and shall operate to correct the returns of the moderators or presiding officers, so as to conform to such finding or decision, unless the same is appealed from as provided in section 9-325.

Sec. 90. Section 9-372 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

The following terms, as used in this chapter **[**, chapter 157**]** and

sections 9-51 to 9-67, inclusive, 9-169e, 9-217, 9-236 and 9-361, shall have the following meanings:

(1) "Caucus" means any meeting, at a designated hour and place, or at designated hours and places, of the enrolled members of a political party within a municipality or political subdivision thereof for the purpose of selecting party-endorsed candidates for a primary to be held by such party or for the purpose of transacting other business of such party;

(2) "Convention" means a meeting of delegates of a political party held for the purpose of designating the candidate or candidates to be endorsed by such party in a primary of such party for state or district office or for the purpose of transacting other business of such party;

(3) "District" means any geographic portion of the state which crosses the boundary or boundaries between two or more towns;

(4) "District office" means an elective office for which only the electors in a district, as defined in subdivision (3) of this section, may vote;

(5) "Major party" means (A) a political party or organization whose candidate for Governor at the last-preceding election for Governor received, under the designation of that political party or organization, at least twenty per cent of the whole number of votes cast for all candidates for Governor, or (B) a political party having, at the last-preceding election for Governor, a number of enrolled members on the active registry list equal to at least twenty per cent of the total number of enrolled members of all political parties on the active registry list in the state;

(6) "Minor party" means a political party or organization which is not a major party and whose candidate for the office in question received at the last-preceding regular election for such office, under the designation of that political party or organization, at least one per cent of the whole number of votes cast for all candidates for such office at

2853 such election;

2854 (7) "Municipal office" means an elective office for which only the
2855 electors of a single town, city, borough, or political subdivision, as
2856 defined in subdivision (10) of this section, may vote, including the
2857 office of justice of the peace;

2858 (8) "Party designation committee" means an organization, composed
2859 of at least twenty-five members who are electors, which has, on or after
2860 November 4, 1981, reserved a party designation with the Secretary of
2861 the State pursuant to the provisions of this chapter;

2862 (9) "Party-endorsed candidate" means (A) in the case of a candidate
2863 for state or district office, a person endorsed by the convention of a
2864 political party as a candidate in a primary to be held by such party,
2865 and (B) in the case of a candidate for municipal office or for member of
2866 a town committee, a person endorsed by the town committee, caucus
2867 or convention, as the case may be, of a political party as a candidate in
2868 a primary to be held by such party;

2869 (10) "Political subdivision" means any voting district or combination
2870 of voting districts constituting a part of a municipality;

2871 (11) "Primary" means a meeting of the enrolled members of a
2872 political party and, when applicable under section 9-431, unaffiliated
2873 electors, held during consecutive hours at which such members or
2874 electors may, without assembling at the same hour, vote by secret
2875 ballot for candidates for nomination to office or for town committee
2876 members;

2877 (12) "Registrar" means the registrar of voters in a municipality who
2878 is enrolled with the political party holding a primary and, in each
2879 municipality where there are different registrars for different voting
2880 districts, means the registrar so enrolled in the voting district in which,
2881 at the last-preceding regular election, the presiding officer for the
2882 purpose of declaring the result of the vote of the whole municipality
2883 was moderator;

2884 (13) "Slate" means a group of candidates for nomination by a
2885 political party to the office of justice of the peace of a town, which
2886 group numbers at least a bare majority of the number of justices of the
2887 peace to be nominated by such party for such town;

2888 (14) "State office" means any office for which all the electors of the
2889 state may vote and includes the office of Governor, Lieutenant
2890 Governor, Secretary, Treasurer, Comptroller, Attorney General and
2891 senator in Congress, but does not include the office of elector of
2892 President and Vice-President of the United States;

2893 (15) "Votes cast for the same office at the last-preceding election" or
2894 "votes cast for all candidates for such office at the last-preceding
2895 election" means, in the case of multiple openings for the same office,
2896 the total number of electors checked as having voted at the last-
2897 preceding election at which such office appeared on the ballot.

2898 Sec. 91. Section 9-601 of the general statutes is repealed and the
2899 following is substituted in lieu thereof (*Effective July 1, 2017*):

2900 As used in this chapter: **[**and chapter 157:**]**

2901 (1) "Committee" means a party committee, political committee or a
2902 candidate committee organized, as the case may be, for a single
2903 primary, election or referendum, or for ongoing political activities, to
2904 aid or promote the success or defeat of any political party, any one or
2905 more candidates for public office or the position of town committee
2906 member or any referendum question.

2907 (2) "Party committee" means a state central committee or a town
2908 committee. "Party committee" does not mean a party-affiliated or
2909 district, ward or borough committee which receives all of its funds
2910 from the state central committee of its party or from a single town
2911 committee with the same party affiliation. Any such committee so
2912 funded shall be construed to be a part of its state central or town
2913 committee for purposes of this chapter. **[**and chapter 157.**]**

2914 (3) "Political committee" means (A) a committee organized by a
2915 business entity or organization, (B) persons other than individuals, or
2916 two or more individuals organized or acting jointly conducting their
2917 activities in or outside the state, (C) an exploratory committee, (D) a
2918 committee established by or on behalf of a slate of candidates in a
2919 primary for the office of justice of the peace, but does not mean a
2920 candidate committee or a party committee, (E) a legislative caucus
2921 committee, or (F) a legislative leadership committee.

2922 (4) "Candidate committee" means any committee designated by a
2923 single candidate, or established with the consent, authorization or
2924 cooperation of a candidate, for the purpose of a single primary or
2925 election and to aid or promote such candidate's candidacy alone for a
2926 particular public office or the position of town committee member, but
2927 does not mean a political committee or a party committee. **[**For
2928 purposes of this chapter, "candidate committee" includes candidate
2929 committees for participating and nonparticipating candidates, unless
2930 the context of a provision clearly indicates otherwise.**]**

2931 (5) "Exploratory committee" means a committee established by a
2932 candidate for a single primary or election (A) to determine whether to
2933 seek nomination or election to (i) the General Assembly, (ii) a state
2934 office, as defined in subsection (e) of section 9-610, or (iii) any other
2935 public office, and (B) if applicable, to aid or promote such candidate's
2936 candidacy for nomination to the General Assembly or any such state
2937 office.

2938 (6) "National committee" means the organization which according to
2939 the bylaws of a political party is responsible for the day-to-day
2940 operation of the party at the national level.

2941 (7) "Organization" means all labor organizations, (A) as defined in
2942 the Labor-Management Reporting and Disclosure Act of 1959, as from
2943 time to time amended, or (B) as defined in subdivision (9) of section
2944 31-101, employee organizations as defined in subsection (d) of section
2945 5-270 and subdivision (6) of section 7-467, bargaining representative

2946 organizations for teachers, any local, state or national organization, to
2947 which a labor organization pays membership or per capita fees, based
2948 upon its affiliation or membership, and trade or professional
2949 associations which receive their funds exclusively from membership
2950 dues, whether organized in or outside of this state, but does not mean
2951 a candidate committee, party committee or a political committee.

2952 (8) "Business entity" means the following, whether organized in or
2953 outside of this state: Stock corporations, banks, insurance companies,
2954 business associations, bankers associations, insurance associations,
2955 trade or professional associations which receive funds from
2956 membership dues and other sources, partnerships, joint ventures,
2957 private foundations, as defined in Section 509 of the Internal Revenue
2958 Code of 1986, or any subsequent corresponding internal revenue code
2959 of the United States, as from time to time amended; trusts or estates;
2960 corporations organized under sections 38a-175 to 38a-192, inclusive,
2961 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, and
2962 chapters 594 to 597, inclusive; cooperatives, and any other association,
2963 organization or entity which is engaged in the operation of a business
2964 or profit-making activity; but does not include professional service
2965 corporations organized under chapter 594a and owned by a single
2966 individual, nonstock corporations which are not engaged in business
2967 or profit-making activity, organizations, as defined in subdivision (7)
2968 of this section, candidate committees, party committees and political
2969 committees as defined in this section. For purposes of this chapter,
2970 corporations which are component members of a controlled group of
2971 corporations, as those terms are defined in Section 1563 of the Internal
2972 Revenue Code of 1986, or any subsequent corresponding internal
2973 revenue code of the United States, as from time to time amended, shall
2974 be deemed to be one corporation.

2975 (9) "Individual" means a human being, a sole proprietorship, or a
2976 professional service corporation organized under chapter 594a and
2977 owned by a single human being.

2978 (10) "Person" means an individual, committee, firm, partnership,

organization, association, syndicate, company trust, corporation, limited liability company or any other legal entity of any kind but does not mean the state or any political or administrative subdivision of the state.

(11) "Candidate" means an individual who seeks nomination for election or election to public office whether or not such individual is elected, and for the purposes of this chapter, [and chapter 157,] an individual shall be deemed to seek nomination for election or election if such individual has (A) been endorsed by a party or become eligible for a position on the ballot at an election or primary, or (B) solicited or received contributions, other than for a party committee, made expenditures or given such individual's consent to any other person, other than a party committee, to solicit or receive contributions or make expenditures with the intent to bring about such individual's nomination for election or election to any such office. "Candidate" also means a slate of candidates which is to appear on the ballot in a primary for the office of justice of the peace. For the purposes of sections 9-600 to 9-610, inclusive, as amended by this act, and section 9-621, as amended by this act, "candidate" also means an individual who is a candidate in a primary for town committee members.

(12) "Treasurer" means the individual appointed by a candidate or by the chairperson of a party committee or a political committee to receive and disburse funds on behalf of the candidate or committee.

(13) "Deputy treasurer" means the individual appointed by the candidate or by the chairperson of a committee to serve in the capacity of the treasurer if the treasurer is unable to perform the treasurer's duties.

(14) "Solicitor" means an individual appointed by a treasurer of a committee to receive, but not to disburse, funds on behalf of the committee.

(15) "Referendum question" means a question to be voted upon at any election or referendum, including a proposed constitutional

3011 amendment.

3012 (16) "Lobbyist" means a lobbyist, as defined in section 1-91, and
3013 "communicator lobbyist" means a communicator lobbyist, as defined
3014 in section 1-91, and "client lobbyist" means a client lobbyist, as defined
3015 in section 1-91.

3016 (17) "Business with which he is associated" means any business in
3017 which the contributor is a director, officer, owner, limited or general
3018 partner or holder of stock constituting five per cent or more of the total
3019 outstanding stock of any class. Officer refers only to the president,
3020 executive or senior vice-president or treasurer of such business.

3021 (18) "Agent" means a person authorized to act for or in place of
3022 another.

3023 (19) "Entity" means the following, whether organized in this or any
3024 other state: An organization, corporation, whether for-profit or not-for-
3025 profit, cooperative association, limited partnership, professional
3026 association, limited liability company and limited liability partnership.
3027 "Entity" includes any tax-exempt organization under Section 501(c) of
3028 the Internal Revenue Code of 1986, or any subsequent corresponding
3029 internal revenue code of the United States, as amended from time to
3030 time, and any tax-exempt political organization organized under
3031 Section 527 of said code.

3032 (20) "Federal account" means a depository account that is subject to
3033 the disclosure and contribution limits provided under the Federal
3034 Election Campaign Act of 1971, as amended from time to time.

3035 (21) "Public funds" means funds belonging to, or under the control
3036 of, the state or a political subdivision of the state.

3037 (22) "Legislative caucus committee" means a committee established
3038 under subdivision (2) of subsection (e) of section 9-605 by the majority
3039 of the members of a political party who are also state representatives
3040 or state senators.

3041 (23) "Legislative leadership committee" means a committee
3042 established under subdivision (3) of subsection (e) of section 9-605 by a
3043 leader of the General Assembly.

3044 (24) "Immediate family" means the spouse or a dependent child of
3045 an individual.

3046 (25) "Organization expenditure" means an expenditure by a party
3047 committee, legislative caucus committee or legislative leadership
3048 committee for the benefit of a candidate or candidate committee for:

3049 (A) The preparation, display or mailing or other distribution of a
3050 party candidate listing. As used in this subparagraph, "party candidate
3051 listing" means any communication that meets the following criteria: (i)
3052 The communication lists the name or names of candidates for election
3053 to public office, (ii) the communication is distributed through public
3054 advertising such as broadcast stations, cable television, newspapers or
3055 similar media, or through direct mail, telephone, electronic mail,
3056 publicly accessible sites on the Internet or personal delivery, and (iii)
3057 the communication is made to promote the success or defeat of any
3058 candidate or slate of candidates seeking the nomination for election, or
3059 election or for the purpose of aiding or promoting the success or defeat
3060 of any referendum question or the success or defeat of any political
3061 party, provided such communication is not a solicitation for or on
3062 behalf of a candidate committee;

3063 (B) A document in printed or electronic form, including a party
3064 platform, an electronic page providing merchant account services to be
3065 used by a candidate for the collection of on-line contributions, a copy
3066 of an issue paper, information pertaining to the requirements of this
3067 title, a list of registered voters and voter identification information,
3068 which document is created or maintained by a party committee,
3069 legislative caucus committee or legislative leadership committee for
3070 the general purposes of party or caucus building and is provided (i) to
3071 a candidate who is a member of the party that has established such
3072 party committee, or (ii) to a candidate who is a member of the party of

3073 the caucus or leader who has established such legislative caucus
3074 committee or legislative leadership committee, whichever is
3075 applicable;

3076 (C) A campaign event at which a candidate or candidates are
3077 present; or

3078 (D) The retention of the services of an advisor to provide assistance
3079 relating to campaign organization, financing, accounting, strategy, law
3080 or media.

3081 (26) "Solicit" means (A) requesting that a contribution be made, (B)
3082 participating in any fundraising activities for a candidate committee,
3083 exploratory committee, political committee or party committee,
3084 including, but not limited to, forwarding tickets to potential
3085 contributors, receiving contributions for transmission to any such
3086 committee, serving on the committee that is hosting a fundraising
3087 event, introducing the candidate or making other public remarks at a
3088 fundraising event, being honored or otherwise recognized at a
3089 fundraising event, or bundling contributions, (C) serving as
3090 chairperson, treasurer or deputy treasurer of any such committee, or
3091 (D) establishing a political committee for the sole purpose of soliciting
3092 or receiving contributions for any committee. "Solicit" does not include
3093 (i) making a contribution that is otherwise permitted under this
3094 chapter, (ii) informing any person of a position taken by a candidate
3095 for public office or a public official, (iii) notifying the person of any
3096 activities of, or contact information for, any candidate for public office,
3097 (iv) serving as a member in any party committee or as an officer of
3098 such committee that is not otherwise prohibited in this subdivision, or
3099 (v) mere attendance at a fundraiser.

3100 (27) "Bundle" means the forwarding of five or more contributions to
3101 a single committee by a communicator lobbyist, an agent of such
3102 lobbyist, or a member of the immediate family of such lobbyist, or
3103 raising contributions for a committee at a fundraising affair held by,
3104 sponsored by, or hosted by a communicator lobbyist or an agent of

3105 such lobbyist, or a member of the immediate family of such lobbyist.

3106 (28) "Slate committee" means a political committee formed by two or
3107 more candidates for nomination or election to any municipal office in
3108 the same town, city or borough, or in a primary for the office of justice
3109 of the peace or the position of town committee member, whenever
3110 such political committee will serve as the sole funding vehicle for the
3111 candidates' campaigns.

3112 (29) (A) "Covered transfer" means any donation, transfer or
3113 payment of funds by a person to another person if the person receiving
3114 the donation, transfer or payment makes independent expenditures or
3115 transfers funds to another person who makes independent
3116 expenditures.

3117 (B) The term "covered transfer" does not include:

3118 (i) A donation, transfer or payment made by a person in the
3119 ordinary course of any trade or business;

3120 (ii) A donation, transfer or payment made by a person, if the person
3121 making the donation, transfer or payment prohibited the use of such
3122 donation, transfer or payment for an independent expenditure or a
3123 covered transfer and the recipient of the donation, transfer or payment
3124 agreed to follow the prohibition and deposited the donation, transfer
3125 or payment in an account which is segregated from any account used
3126 to make independent expenditures or covered transfers;

3127 (iii) Dues, fees or assessments that are transferred between affiliated
3128 entities and paid by individuals on a regular, periodic basis in
3129 accordance with a per-individual calculation that is made on a regular
3130 basis;

3131 (iv) For purposes of this subdivision, "affiliated" means (I) the
3132 governing instrument of the entity requires it to be bound by decisions
3133 of the other entity; (II) the governing board of the entity includes
3134 persons who are specifically designated representatives of the other

3135 entity or who are members of the governing board, officers, or paid
3136 executive staff members of the other entity, or whose service on the
3137 governing board is contingent upon the approval of the other entity; or
3138 (III) the entity is chartered by the other entity. "Affiliated" includes
3139 entities that are an affiliate of the other entity or where both of the
3140 entities are an affiliate of the same entity.

3141 (30) "Party building activity" includes, but is not limited to, any
3142 political meeting, conference, convention, and other event, attendance
3143 or involvement at which promotes or advances the interests of a party
3144 at a local, state or national level, and any associated expenses,
3145 including travel, lodging, and any admission fees or other costs,
3146 whether or not any such meeting, conference, convention, or other
3147 event is sponsored by the party.

3148 (31) "Social media" means an electronic medium where users may
3149 create and view user-generated content, such as uploaded or
3150 downloaded videos or still photographs, blogs, video blogs, podcasts
3151 or instant messages.

3152 (32) "General election campaign" means (A) in the case of a
3153 candidate nominated at a primary, the period beginning on the day
3154 following the primary and ending on the date the treasurer files the
3155 final statement for such campaign pursuant to section 9-608, as
3156 amended by this act, or (B) in the case of a candidate nominated
3157 without a primary, the period beginning on the day following the day
3158 on which the candidate is nominated and ending on the date the
3159 treasurer files the final statement for such campaign pursuant to
3160 section 9-608, as amended by this act.

3161 (33) "Primary campaign" means the period beginning on the day
3162 following the close of (A) a convention held pursuant to section 9-382
3163 for the purposes of endorsing a candidate for nomination to the office
3164 of Governor, Lieutenant Governor, Attorney General, State
3165 Comptroller, State Treasurer or Secretary of the State or the district
3166 office of state senator or state representative, or (B) a caucus,

3167 convention or town committee meeting held pursuant to section 9-390
3168 for the purpose of endorsing a candidate for the municipal office of
3169 state senator or state representative, whichever is applicable, and
3170 ending on the day of a primary held for the purpose of nominating a
3171 candidate to such office.

3172 Sec. 92. Subsections (a) and (b) of section 9-601a of the general
3173 statutes are repealed and the following is substituted in lieu thereof
3174 (*Effective July 1, 2017*):

3175 (a) As used in this chapter, [and chapter 157,] "contribution" means:

3176 (1) Any gift, subscription, loan, advance, payment or deposit of
3177 money or anything of value, made to promote the success or defeat of
3178 any candidate seeking the nomination for election, or election or for
3179 the purpose of aiding or promoting the success or defeat of any
3180 referendum question or the success or defeat of any political party;

3181 (2) A written contract, promise or agreement to make a contribution
3182 for any such purpose;

3183 (3) The payment by any person, other than a candidate or treasurer,
3184 of compensation for the personal services of any other person which
3185 are rendered without charge to a committee or candidate for any such
3186 purpose;

3187 (4) An expenditure that is not an independent expenditure; or

3188 (5) Funds received by a committee which are transferred from
3189 another committee or other source for any such purpose.

3190 (b) As used in this chapter, [and chapter 157,] "contribution" does
3191 not mean:

3192 (1) A loan of money made in the ordinary course of business by a
3193 national or state bank;

3194 (2) Any communication made by a corporation, organization or

association solely to its members, owners, stockholders, executive or administrative personnel, or their families;

(3) Nonpartisan voter registration and get-out-the-vote campaigns by any corporation, organization or association aimed at its members, owners, stockholders, executive or administrative personnel, or their families;

(4) Uncompensated services provided by individuals volunteering their time on behalf of a party committee, political committee, slate committee or candidate committee, including any services provided for the benefit of **[**nonparticipating and participating candidates under the Citizens' Election Program**]** <u>any candidate</u> and any unreimbursed travel expenses made by an individual who volunteers the individual's personal services to any such committee. For purposes of this subdivision, an individual is a volunteer if such individual is not receiving compensation for such services regardless of whether such individual received compensation in the past or may receive compensation for similar services that may be performed in the future;

(5) The use of real or personal property, a portion or all of the cost of invitations and the cost of food or beverages, voluntarily provided by an individual to a candidate **[**, including a nonparticipating or participating candidate under the Citizens' Election Program,**]** or to a party, political or slate committee, in rendering voluntary personal services at the individual's residential premises or a community room in the individual's residence facility, to the extent that the cumulative value of the invitations, food or beverages provided by an individual on behalf of any candidate or committee does not exceed four hundred dollars with respect to any single event or does not exceed eight hundred dollars for any such event hosted by two or more individuals, provided at least one such individual owns or resides at the residential premises, and further provided the cumulative value of the invitations, food or beverages provided by an individual on behalf of any such candidate or committee does not exceed eight hundred dollars with respect to a calendar year or single election, as the case may be;

3228 (6) The sale of food or beverage for use by a party, political, slate or
3229 candidate committee **[**, including those for a participating or
3230 nonparticipating candidate,**]** at a discount, if the charge is not less than
3231 the cost to the vendor, to the extent that the cumulative value of the
3232 discount given to or on behalf of any single candidate committee does
3233 not exceed four hundred dollars with respect to any single primary or
3234 election, or to or on behalf of any party, political or slate committee,
3235 does not exceed six hundred dollars in a calendar year;

3236 (7) The display of a lawn sign by a human being or on real property;

3237 (8) The payment, by a party committee or slate committee of the
3238 costs of preparation, display, mailing or other distribution incurred by
3239 the committee or individual with respect to any printed slate card,
3240 sample ballot or other printed list containing the names of three or
3241 more candidates;

3242 (9) The donation of any item of personal property by an individual
3243 to a committee for a fund-raising affair, including a tag sale or auction,
3244 or the purchase by an individual of any such item at such an affair, to
3245 the extent that the cumulative value donated or purchased does not
3246 exceed one hundred dollars;

3247 (10) (A) The purchase of advertising space which clearly identifies
3248 the purchaser, in a program for a fund-raising affair sponsored by the
3249 candidate committee of a candidate for an office of a municipality,
3250 provided the cumulative purchase of such space does not exceed two
3251 hundred fifty dollars from any single such candidate or the candidate's
3252 committee with respect to any single election campaign if the
3253 purchaser is a business entity or fifty dollars for purchases by any
3254 other person;

3255 (B) The purchase of advertising space which clearly identifies the
3256 purchaser, in a program for a fund-raising affair or on signs at a fund-
3257 raising affair sponsored by a party committee or a political committee,
3258 other than an exploratory committee, provided the cumulative
3259 purchase of such space does not exceed two hundred fifty dollars from

3260 any single party committee or a political committee, other than an
3261 exploratory committee, in any calendar year if the purchaser is a
3262 business entity or fifty dollars for purchases by any other person.
3263 Notwithstanding the provisions of this subparagraph, the following
3264 may not purchase advertising space in a program for a fund-raising
3265 affair or on signs at a fund-raising affair sponsored by a party
3266 committee or a political committee, other than an exploratory
3267 committee: (i) A communicator lobbyist, (ii) a member of the
3268 immediate family of a communicator lobbyist, (iii) a state contractor,
3269 (iv) a prospective state contractor, or (v) a principal of a state
3270 contractor or prospective state contractor. As used in this
3271 subparagraph, "state contractor", "prospective state contractor" and
3272 "principal of a state contractor or prospective state contractor" have the
3273 same meanings as provided in subsection (f) of section 9-612;

3274 (11) The payment of money by a candidate to the candidate's
3275 candidate committee; **[**, provided the committee is for a
3276 nonparticipating candidate;**]**

3277 (12) The donation of goods or services by a business entity to a
3278 committee for a fund-raising affair, including a tag sale or auction, to
3279 the extent that the cumulative value donated does not exceed two
3280 hundred dollars;

3281 (13) The advance of a security deposit by an individual to a
3282 telephone company, as defined in section 16-1, for telecommunications
3283 service for a committee or to another utility company, such as an
3284 electric distribution company, provided the security deposit is
3285 refunded to the individual;

3286 (14) The provision of facilities, equipment, technical and managerial
3287 support, and broadcast time by a community antenna television
3288 company, as defined in section 16-1, for community access
3289 programming pursuant to section 16-331a, unless (A) the major
3290 purpose of providing such facilities, equipment, support and time is to
3291 influence the nomination or election of a candidate, or (B) such

3292 facilities, equipment, support and time are provided on behalf of a
3293 political party;

3294 (15) The sale of food or beverage by a town committee to an
3295 individual at a town fair, county fair, local festival or similar mass
3296 gathering held within the state, to the extent that the cumulative
3297 payment made by any one individual for such items does not exceed
3298 fifty dollars;

3299 (16) An organization expenditure by a party committee, legislative
3300 caucus committee or legislative leadership committee;

3301 (17) The donation of food or beverage by an individual for
3302 consumption at a slate, candidate, political committee or party
3303 committee meeting, event or activity that is not a fund-raising affair to
3304 the extent that the cumulative value of the food or beverages donated
3305 by an individual for a single meeting or event does not exceed fifty
3306 dollars;

3307 (18) The value associated with the de minimis activity on behalf of a
3308 party committee, political committee, slate committee or candidate
3309 committee, including for activities including, but not limited to, (A) the
3310 creation of electronic or written communications or digital photos or
3311 video as part of an electronic file created on a voluntary basis without
3312 compensation, including, but not limited to, the creation and ongoing
3313 content development and delivery of social media on the Internet or
3314 telephone, including, but not limited to, the sending or receiving of
3315 electronic mail or messages, (B) the posting or display of a candidate's
3316 name or group of candidates' names at a town fair, county fair, local
3317 festival or similar mass gathering by a party committee, (C) the use of
3318 personal property or a service that is customarily attendant to the
3319 occupancy of a residential dwelling, or the donation of an item or
3320 items of personal property that are customarily used for campaign
3321 purposes, by an individual, to a candidate committee, provided the
3322 cumulative fair market value of such use of personal property or
3323 service or items of personal property does not exceed one hundred

dollars in the aggregate for any single election or calendar year, as the case may be;

(19) The use of offices, telephones, computers and similar equipment provided by a party committee, legislative caucus committee or legislative leadership committee that serve as headquarters for or are used by such party committee, legislative caucus committee or legislative leadership committee;

(20) A communication, as described in subdivision (7) of subsection (b) of section 9-601b, as amended by this act;

(21) An independent expenditure, as defined in section 9-601c, as amended by this act;

(22) A communication containing an endorsement on behalf of a candidate for nomination or election to the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, from a candidate for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, provided the candidate (A) making the endorsement is unopposed at the time of the communication, and (B) being endorsed paid for such communication;

(23) A communication that is sent by mail to addresses in the district for which a candidate being endorsed by another candidate pursuant to this subdivision is seeking nomination or election to the office of state senator or state representative, containing an endorsement on behalf of such candidate for such nomination or election from a candidate for the office of state senator or state representative, provided the candidate (A) making the endorsement is not seeking election to the office of state senator or state representative for a district that contains any geographical area shared by the district for the office to which the endorsed candidate is seeking nomination or election, and (B) being endorsed paid for such communication; or

3355 (24) Campaign training events provided to multiple individuals by
3356 a legislative caucus committee and any associated materials, provided
3357 the cumulative value of such events and materials does not exceed six
3358 thousand dollars in the aggregate for a calendar year.

3359 Sec. 93. Subsections (a) and (b) of section 9-601b of the general
3360 statutes are repealed and the following is substituted in lieu thereof
3361 (*Effective July 1, 2017*):

3362 (a) As used in this chapter, **[**and chapter 157, the term**]**
3363 "expenditure" means:

3364 (1) Any purchase, payment, distribution, loan, advance, deposit or
3365 gift of money or anything of value, when made to promote the success
3366 or defeat of any candidate seeking the nomination for election, or
3367 election, of any person or for the purpose of aiding or promoting the
3368 success or defeat of any referendum question or the success or defeat
3369 of any political party;

3370 (2) Any communication that (A) refers to one or more clearly
3371 identified candidates, and (B) is broadcast by radio, television, other
3372 than on a public access channel, or by satellite communication or via
3373 the Internet, or as a paid-for telephone communication, or appears in a
3374 newspaper, magazine or on a billboard, or is sent by mail; or

3375 (3) The transfer of funds by a committee to another committee.

3376 (b) **[**The term**]** <u>As used in this chapter,</u> "expenditure" does not mean:

3377 (1) A loan of money, made in the ordinary course of business, by a
3378 state or national bank;

3379 (2) A communication made by any corporation, organization or
3380 association solely to its members, owners, stockholders, executive or
3381 administrative personnel, or their families;

3382 (3) Nonpartisan voter registration and get-out-the-vote campaigns
3383 by any corporation, organization or association aimed at its members,

owners, stockholders, executive or administrative personnel, or their families;

(4) Uncompensated services provided by individuals volunteering their time on behalf of a party committee, political committee, slate committee or candidate committee, including any services provided for the benefit of **[**nonparticipating and participating candidates under the Citizens' Election Program**]** <u>any candidate</u> and any unreimbursed travel expenses made by an individual who volunteers the individual's personal services to any such committee. For purposes of this subdivision, an individual is a volunteer if such individual is not receiving compensation for such services regardless of whether such individual received compensation in the past or may receive compensation for similar services that may be performed in the future;

(5) Any news story, commentary or editorial distributed through the facilities of any broadcasting station, newspaper, magazine or other periodical, unless such facilities are owned or controlled by any political party, committee or candidate;

(6) The use of real or personal property, a portion or all of the cost of invitations and the cost of food or beverages, voluntarily provided by an individual to a candidate **[**, including a nonparticipating or participating candidate under the Citizens' Election Program,**]** or to a party, political or slate committee, in rendering voluntary personal services at the individual's residential premises or a community room in the individual's residence facility, to the extent that the cumulative value of the invitations, food or beverages provided by an individual on behalf of any candidate or committee does not exceed four hundred dollars with respect to any single event or does not exceed eight hundred dollars for any such event hosted by two or more individuals, provided at least one such individual owns or resides at the residential premises, and further provided the cumulative value of the invitations, food or beverages provided by an individual on behalf of any such candidate or committee does not exceed eight hundred dollars with respect to a calendar year or single election, as the case may be;

3417 (7) A communication described in subdivision (2) of subsection (a)
3418 of this section that includes speech or expression made (A) prior to the
3419 ninety-day period preceding the date of a primary or an election at
3420 which the clearly identified candidate or candidates are seeking
3421 nomination to public office or position, that is made for the purpose of
3422 influencing any legislative or administrative action, as defined in
3423 section 1-91, or executive action, or (B) during a legislative session for
3424 the purpose of influencing legislative action;

3425 (8) An organization expenditure by a party committee, legislative
3426 caucus committee or legislative leadership committee;

3427 (9) A commercial advertisement that refers to an owner, director or
3428 officer of a business entity who is also a candidate and that had
3429 previously been broadcast or appeared when the owner, director or
3430 officer was not a candidate;

3431 (10) A communication containing an endorsement on behalf of a
3432 candidate for nomination or election to the office of Governor,
3433 Lieutenant Governor, Secretary of the State, State Treasurer, State
3434 Comptroller, Attorney General, state senator or state representative,
3435 from a candidate for the office of Governor, Lieutenant Governor,
3436 Secretary of the State, State Treasurer, State Comptroller, Attorney
3437 General, state senator or state representative, shall not be an
3438 expenditure attributable to the endorsing candidate, if the candidate
3439 making the endorsement is unopposed at the time of the
3440 communication;

3441 (11) A communication that is sent by mail to addresses in the district
3442 for which a candidate being endorsed by another candidate pursuant
3443 to the provisions of this subdivision is seeking nomination or election
3444 to the office of state senator or state representative, containing an
3445 endorsement on behalf of such candidate for such nomination or
3446 election, from a candidate for the office of state senator or state
3447 representative, shall not be an expenditure attributable to the
3448 endorsing candidate, if the candidate making the endorsement is not

3449 seeking election to the office of state senator or state representative for
3450 a district that contains any geographical area shared by the district for
3451 the office to which the endorsed candidate is seeking nomination or
3452 election;

3453 (12) Campaign training events provided to multiple individuals by
3454 a legislative caucus committee and any associated materials, provided
3455 the cumulative value of such events and materials does not exceed six
3456 thousand dollars in the aggregate for a calendar year;

3457 (13) A lawful communication by any charitable organization which
3458 is a tax-exempt organization under Section 501(c)(3) of the Internal
3459 Revenue Code of 1986, or any subsequent corresponding internal
3460 revenue code of the United States, as from time to time amended;

3461 (14) The use of offices, telephones, computers and similar
3462 equipment provided by a party committee, legislative caucus
3463 committee or legislative leadership committee that serve as
3464 headquarters for or are used by such party committee, legislative
3465 caucus committee or legislative leadership committee; or

3466 (15) An expense or expenses incurred by a human being acting
3467 alone in an amount that is two hundred dollars or less, in the
3468 aggregate, that benefits a candidate for a single election.

3469 Sec. 94. Subsection (a) of section 9-601c of the general statutes is
3470 repealed and the following is substituted in lieu thereof (*Effective July*
3471 *1, 2017*):

3472 (a) As used in this chapter, **[**and chapter 157, the term**]** "independent
3473 expenditure" means an expenditure, as defined in section 9-601b, as
3474 amended by this act, that is made without the consent, coordination, or
3475 consultation of, a candidate or agent of the candidate, candidate
3476 committee, political committee or party committee.

3477 Sec. 95. Subsection (b) of section 9-601d of the general statutes is
3478 repealed and the following is substituted in lieu thereof (*Effective July*

1, 2017):

(b) Any person who makes or obligates to make an independent expenditure or expenditures in an election or primary for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, which exceed one thousand dollars, in the aggregate, during a primary campaign or a general election campaign, as defined in section **[**9-700**]** 9-601, as amended by this act, shall file, electronically, a long-form and a short-form report of such independent expenditure or expenditures with the State Elections Enforcement Commission pursuant to subsections (c) and (d) of this section. The person that makes or obligates to make such independent expenditure or expenditures shall file such reports not later than twenty-four hours after (1) making any such payment, or (2) obligating to make any such payment, with respect to the primary or election. If any such person makes or incurs a subsequent independent expenditure, such person shall report such expenditure pursuant to subsection (d) of this section. Such reports shall be filed under penalty of false statement.

Sec. 96. Subdivision (1) of subsection (g) of section 9-601d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(g) (1) A person may, unless otherwise restricted or prohibited by law, including, but not limited to, any provision of this chapter, **[**or chapter 157,**]** establish a dedicated independent expenditure account, for the purpose of engaging in independent expenditures, that is segregated from all other accounts controlled by such person. Such dedicated independent expenditure account may receive covered transfers directly from persons other than the person establishing the dedicated account and may not receive transfers from another account controlled by the person establishing the dedicated account, except as provided in subdivision (2) of this subsection. If an independent expenditure is made from such segregated account, any report

3512 required pursuant to this section or disclaimer required pursuant to
3513 section 9-621 may include only those persons who made covered
3514 transfers directly to the dedicated independent expenditure account.

3515 Sec. 97. Subsection (b) of section 9-605 of the general statutes is
3516 repealed and the following is substituted in lieu thereof (*Effective July*
3517 *1, 2017*):

3518 (b) The registration statement shall include: (1) The name and
3519 address of the committee; (2) a statement of the purpose of the
3520 committee; (3) the name and address of its treasurer, and deputy
3521 treasurer if applicable; (4) the name, address and position of its
3522 chairman, and other principal officers if applicable; (5) the name and
3523 address of the depository institution for its funds; (6) the name of each
3524 person, other than an individual, that is a member of the committee;
3525 (7) the name and party affiliation of each candidate whom the
3526 committee is supporting and the office or position sought by each
3527 candidate; (8) if the committee is supporting the entire ticket of any
3528 party, a statement to that effect and the name of the party; (9) if the
3529 committee is supporting or opposing any referendum question, a brief
3530 statement identifying the substance of the question; (10) if the
3531 committee is established by a business entity or organization, the name
3532 of the entity or organization; (11) if the committee is established by an
3533 organization, whether it will receive its funds from the organization's
3534 treasury or from voluntary contributions; (12) if the committee files
3535 reports with the Federal Elections Commission or any out-of-state
3536 agency, a statement to that effect including the name of the agency;
3537 (13) a statement indicating whether the committee is established for a
3538 single primary, election or referendum or for ongoing political
3539 activities; (14) if the committee is established or controlled by a
3540 lobbyist, a statement to that effect and the name of the lobbyist; (15) the
3541 name and address of the person making the initial contribution or
3542 disbursement, if any, to the committee; and (16) any information that
3543 the State Elections Enforcement Commission requires to facilitate
3544 compliance with the provisions of this chapter. **[**or chapter 157.**]** If no
3545 such initial contribution or disbursement has been made at the time of

3546 the filing of such statement, the treasurer of the committee shall, not
3547 later than forty-eight hours after receipt of such contribution or
3548 disbursement, file a report with the State Elections Enforcement
3549 Commission. The report shall be in the same form as statements filed
3550 under section 9-608, as amended by this act.

3551 Sec. 98. Subsection (d) of section 9-606 of the general statutes is
3552 repealed and the following is substituted in lieu thereof (*Effective July*
3553 *1, 2017*):

3554 (d) No person shall act as a treasurer or deputy treasurer (1) unless
3555 the person is an elector of this state, the person has paid any civil
3556 penalties or forfeitures assessed pursuant to **[**chapters 155 to 157,
3557 inclusive,**]** chapter 155 and a statement, signed by the chairman in the
3558 case of a party committee or political committee or by the candidate in
3559 the case of a candidate committee, designating the person as treasurer
3560 or deputy treasurer, has been filed in accordance with section 9-603,
3561 and (2) if such person has been convicted of or pled guilty or nolo
3562 contendere to, in a court of competent jurisdiction, any (A) felony
3563 involving fraud, forgery, larceny, embezzlement or bribery, or (B)
3564 criminal offense under this title, unless at least eight years have
3565 elapsed from the date of the conviction or plea or the completion of
3566 any sentence, whichever date is later, without a subsequent conviction
3567 of or plea to another such felony or offense. In the case of a political
3568 committee, the filing of a statement of organization by the chairman of
3569 the committee, in accordance with the provisions of section 9-605, shall
3570 constitute compliance with the filing requirements of this section. No
3571 provision of this subsection shall prevent the treasurer, deputy
3572 treasurer or solicitor of any committee from being the treasurer,
3573 deputy treasurer or solicitor of any other committee or prevent any
3574 committee from having more than one solicitor, but no candidate shall
3575 have more than one treasurer. A candidate shall not serve as the
3576 candidate's own treasurer or deputy treasurer, except that a candidate
3577 who is exempt from forming a candidate committee under subsection
3578 (b) of section 9-604 and has filed a certification that the candidate is
3579 financing the candidate's campaign from the candidate's own personal

3580 funds or is not receiving or expending in excess of one thousand
3581 dollars may perform the duties of a treasurer for the candidate's own
3582 campaign.

3583 Sec. 99. Subsection (a) of section 9-606a of the general statutes is
3584 repealed and the following is substituted in lieu thereof (*Effective July*
3585 *1, 2017*):

3586 (a) (1) Wherever the term "campaign treasurer" is used in the
3587 following sections of the general statutes, the term "treasurer" shall be
3588 substituted in lieu thereof; and (2) wherever the term "deputy
3589 campaign treasurer" is used in the following sections of the general
3590 statutes, the term "deputy treasurer" shall be substituted in lieu
3591 thereof: 9-7b, as amended by this act, 9-602, 9-604, 9-605, as amended
3592 by this act, 9-606, as amended by this act, 9-607, as amended by this
3593 act, 9-608, as amended by this act, 9-609, 9-610, as amended by this act,
3594 9-614, as amended by this act, 9-622, 9-623, 9-624 **[**, 9-675, 9-700, 9-703,
3595 9-704, 9-706, 9-707, 9-709, 9-711 and 9-712**]** and 9-675, as amended by
3596 this act.

3597 Sec. 100. Subsection (i) of section 9-607 of the general statutes is
3598 repealed and the following is substituted in lieu thereof (*Effective July*
3599 *1, 2017*):

3600 (i) The right of any person to expend money for proper legal
3601 expenses in maintaining or contesting the results of any election or
3602 primary shall not be affected or limited by the provisions of this
3603 chapter, **[**or chapter 157,**]** provided only sources eligible to contribute
3604 to the candidate for the campaign may contribute to the payment of
3605 legal expenses.

3606 Sec. 101. Subdivision (1) of subsection (a) of section 9-608 of the
3607 general statutes is repealed and the following is substituted in lieu
3608 thereof (*Effective July 1, 2017*):

3609 (a) (1) Each treasurer of a committee, other than a state central
3610 committee, shall file a statement, sworn under penalty of false

statement with the proper authority in accordance with the provisions of section 9-603, (A) on the tenth calendar day in the months of January, April, July and October, provided, if such tenth calendar day is a Saturday, Sunday or legal holiday, the statement shall be filed on the next business day, except that in the case of a candidate or exploratory committee established for an office to be elected at a special election, statements pursuant to this subparagraph shall not be required, (B) on the seventh day preceding each regular state election, except that (i) in the case of a candidate or exploratory committee established for an office to be elected at a municipal election, the statement shall be filed on the seventh day preceding a regular municipal election in lieu of such date, except if the candidate's name is not eligible to appear on the ballot, in which case such statement shall not be required, (ii) in the case of a town committee, the statement shall be filed on the seventh day preceding each municipal election in addition to such date, and (iii) **[**in the case of a candidate committee in a state election that is required to file any supplemental campaign finance statements pursuant to subdivisions (1) and (2) of subsection (a) of section 9-712, such supplemental campaign finance statements shall satisfy the filing requirement under this subdivision, and (iv)**]** in the case of a candidate committee established by a candidate whose name is not eligible to appear on the ballot, such statement shall not be required, and (C) if the committee has made or received a contribution or expenditure in connection with any other election, a primary or a referendum, on the seventh day preceding the election, primary or referendum. **[**, except that in the case of a candidate committee in a primary that is required to file statements pursuant to subdivisions (1) and (2) of subsection (a) of section 9-712, such statements shall satisfy the filing requirement under this subdivision.**]** The statement shall be complete as of eleven fifty-nine o'clock p.m. of the last day of the month preceding the month in which the statement is required to be filed, except that for the statement required to be filed on the seventh day preceding the election, primary or referendum, the statement shall be complete as of eleven fifty-nine o'clock p.m. of the second day immediately preceding the required

filing day. The statement shall cover a period to begin with the first day not included in the last filed statement. In the case of a candidate committee, the statement required to be filed in January shall be in lieu of the statement formerly required to be filed within forty-five days following an election.

Sec. 102. Subsection (d) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(d) At the time of filing statements required under this section, the treasurer of each candidate committee shall send to the candidate a duplicate statement and the treasurer of each party committee and each political committee other than an exploratory committee shall send to the chairman of the committee a duplicate statement. Each statement required to be filed with the commission under this section **[**,**]** <u>or</u> section 9-601d, <u>as amended by this act,</u> **[**section 9-706 or section 9-712**]** shall be deemed to be filed in a timely manner if: (1) For a statement filed as a hard copy, including, but not limited to, a statement delivered by the United States Postal Service, courier service, parcel service or hand delivery, the statement is received by the commission by five o'clock p.m. on the day the statement is required to be filed, (2) for a statement authorized by the commission to be filed electronically, including, but not limited to, a statement filed via dedicated electronic mail, facsimile machine, a web-based program created by the commission or other electronic means, the statement is transmitted to the commission not later than eleven fifty-nine o'clock p.m. on the day the statement is required to be filed, or (3) for a statement required to be filed pursuant to section 9-601d, <u>as amended by this act,</u> **[**section 9-706 or section 9-712,**]** by the deadline specified in each such section. Any other filing required to be filed with a town clerk pursuant to this section shall be deemed to be filed in a timely manner if it is delivered by hand to the office of the town clerk in accordance with the provisions of section 9-603 before four-thirty o'clock p.m. or postmarked by the United States Postal Service before midnight on the required filing day. If the day for any filing falls on a

3680 Saturday, Sunday or legal holiday, the statement shall be filed on the
3681 next business day thereafter. The State Elections Enforcement
3682 Commission shall not levy a penalty upon a treasurer for failure to file
3683 a hard copy of a statement in a timely manner in accordance with the
3684 provisions of this section if such treasurer has a copy of the statement
3685 time stamped by the State Elections Enforcement Commission that
3686 shows timely receipt of the statement or the treasurer has a return
3687 receipt from the United States Postal Service or a similar receipt from a
3688 commercial delivery service confirming timely delivery of such
3689 statement was made or should have been made to said commission.

3690 Sec. 103. Subparagraph (A) of subdivision (1) of subsection (e) of
3691 section 9-608 of the general statutes is repealed and the following is
3692 substituted in lieu thereof (*Effective July 1, 2017*):

3693 (A) Such committees may distribute their surplus to a party
3694 committee, or a political committee organized for ongoing political
3695 activities, return such surplus to all contributors to the committee on a
3696 prorated basis of contribution, **[**distribute all or any part of such
3697 surplus to the Citizens' Election Fund established in section 9-701,**]**
3698 distribute such surplus to any charitable organization which is a tax-
3699 exempt organization under Section 501(c)(3) of the Internal Revenue
3700 Code of 1986, or any subsequent corresponding internal revenue code
3701 of the United States, as from time to time amended, or, in the case of a
3702 candidate committee for any candidate, **[**other than a participating
3703 candidate,**]** distribute such surplus to an organization under Section
3704 501(c)(19) of said code, as from time to time amended, provided (i) no
3705 candidate committee may distribute such surplus to a committee
3706 which has been established to finance future political campaigns of the
3707 candidate, <u>and</u> (ii) **[**a candidate committee which received moneys
3708 from the Citizens' Election Fund shall distribute such surplus to such
3709 fund, and (iii)**]** a candidate committee **[**for a nonparticipating
3710 candidate, as described in subsection (b) of section 9-703, may only**]**
3711 <u>may</u> distribute any such surplus **[**to the Citizens' Election Fund or**]** to a
3712 charitable organization;

Sec. 104. Subparagraphs (E) to (H), inclusive, of subdivision (1) of subsection (e) of section 9-608 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(E) The treasurer of a candidate committee, or of a political committee, other than a political committee formed for ongoing political activities or an exploratory committee, shall, prior to the dissolution of such committee, either (i) distribute any equipment purchased, including, but not limited to, computer equipment, to any recipient as set forth in subparagraph (A) of this subdivision, or (ii) sell any equipment purchased, including but not limited to computer equipment, to any person for fair market value and then distribute the proceeds of such sale to any recipient as set forth in said subparagraph (A); <u>and</u>

[(F) The treasurer of a qualified candidate committee may, following an election or unsuccessful primary, provide a post-primary thank you meal or a post-election thank you meal for committee workers, provided such meal (i) occurs not later than fourteen days after the applicable election or primary day, and (ii) the cost for such meal does not exceed thirty dollars per worker;

(G) The treasurer of a qualified candidate committee may, following an election or unsuccessful primary, exclusive of any payments that have been rendered pursuant to a written service agreement, make payment to a treasurer for services rendered to the candidate committee, provided such payment does not exceed one thousand dollars; and**]**

[(H)**]** <u>(F)</u> The treasurer of a candidate committee may, following an election or unsuccessful primary, utilize funds for the purpose of complying with any audit conducted by the State Elections Enforcement Commission pursuant to subdivision **[**(5)**]** <u>(4)</u> of subsection (a) of section 9-7b<u>, as amended by this act</u>.

Sec. 105. Subsection (f) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July*

1, 2017):

(f) If an exploratory committee has been established by a candidate pursuant to subsection (c) of section 9-604, the treasurer of the committee shall file a notice of intent to dissolve it with the appropriate authority not later than fifteen days after the candidate's declaration of intent to seek nomination or election to a particular public office, except that in the case of an exploratory committee established by a candidate for purposes that include aiding or promoting the candidate's candidacy for nomination or election to the General Assembly or a state office, the treasurer of the committee shall file such notice of intent to dissolve the committee not later than fifteen days after the earlier of: (1) The candidate's declaration of intent to seek nomination or election to a particular public office, (2) the candidate's endorsement at a convention, caucus or town committee meeting, or (3) the candidate's filing of a candidacy for nomination under section 9-400 or 9-405. The treasurer shall also file a statement identifying all contributions received or expenditures made by the exploratory committee since the previous statement and the balance on hand or deficit, as the case may be. In the event of a surplus, the treasurer shall, not later than the filing of the statement, distribute the surplus to the candidate committee established pursuant to said section, except that, **[**(A) in the case of a surplus of an exploratory committee established by a candidate who intends to be a participating candidate, as defined in section 9-703, in the Citizens' Election Program, the treasurer may distribute to the candidate committee only that portion of such surplus that is attributable to contributions that meet the criteria for qualifying contributions for the candidate committee under section 9-704 and shall distribute the remainder of such surplus to the Citizens' Election Fund established in section 9-701, and (B)**]** in the case of a surplus of an exploratory committee established for nomination or election to an office other than the General Assembly or a state office, **[**(i)**]** (A) the treasurer may only distribute to the candidate committee for nomination or election to the General Assembly or state office of such candidate that portion of such

3779 surplus which is in excess of the total contributions which the
3780 exploratory committee received from lobbyists or political committees
3781 established by lobbyists, during any period in which the prohibitions
3782 in subsection (e) of section 9-610 apply, and **[**(ii)**]** (B) any remaining
3783 amount shall be returned to all such lobbyists and political committees
3784 established by or on behalf of lobbyists, on a prorated basis of
3785 contribution, or distributed to any charitable organization which is a
3786 tax-exempt organization under Section 501(c)(3) of the Internal
3787 Revenue Code of 1986, or any subsequent corresponding internal
3788 revenue code of the United States, as from time to time amended. If the
3789 candidate decides not to seek nomination or election to any office, the
3790 treasurer shall, within fifteen days after such decision, comply with the
3791 provisions of this subsection and distribute any surplus in the manner
3792 provided by this section for political committees other than those
3793 formed for ongoing political activities, except that if the surplus is
3794 from an exploratory committee established by the State Treasurer, any
3795 portion of the surplus that is received from a principal of an
3796 investment services firm or a political committee established by such
3797 firm shall be returned to such principal or committee on a prorated
3798 basis of contribution. In the event of a deficit, the treasurer shall file a
3799 statement thirty days after the decision or declaration with the proper
3800 authority and, thereafter, on the seventh day of each month following
3801 if on the last day of the previous month there was an increase or
3802 decrease in such deficit in excess of five hundred dollars from that
3803 reported on the last statement filed. The treasurer shall file
3804 supplemental statements until the deficit is eliminated. If the
3805 exploratory committee does not have a surplus or deficit, the statement
3806 filed after the candidate's declaration or decision shall be the last
3807 required statement. If a candidate certifies on the statement of
3808 organization for the exploratory committee pursuant to subsection (c)
3809 of section 9-604 that the candidate will not be a candidate for the office
3810 of state representative and subsequently establishes a candidate
3811 committee for the office of state representative, the treasurer of the
3812 candidate committee shall pay to the State Treasurer, for deposit in the
3813 General Fund, an amount equal to the portion of any contribution

3814 received by said exploratory committee that exceeded two hundred
3815 fifty dollars. As used in this subsection, "principal of an investment
3816 services firm" has the meaning set forth in subsection (e) of section 9-
3817 612 and "state office" has the same meaning set forth in subsection (e)
3818 of section 9-610.

3819 Sec. 106. Subsection (d) of section 9-610 of the general statutes is
3820 repealed and the following is substituted in lieu thereof (*Effective July*
3821 *1, 2017*):

3822 (d) (1) No incumbent holding office shall, during the three months
3823 preceding an election in which he is a candidate for reelection or
3824 election to another office, use public funds to mail or print flyers or
3825 other promotional materials intended to bring about his election or
3826 reelection.

3827 (2) No official or employee of the state or a political subdivision of
3828 the state shall authorize the use of public funds for a television, radio,
3829 movie theater, billboard, bus poster, newspaper or magazine
3830 promotional campaign or advertisement, which (A) features the name,
3831 face or voice of a candidate for public office, or (B) promotes the
3832 nomination or election of a candidate for public office, during the
3833 twelve-month period preceding the election being held for the office
3834 which the candidate described in this subdivision is seeking.

3835 **[**(3) As used in subdivisions (1) and (2) of this subsection, "public
3836 funds" does not include any grant or moneys paid to a qualified
3837 candidate committee from the Citizens' Election Fund under this
3838 chapter.**]**

3839 **[**(4)**]** (3) No candidate's participation in connection with any activity
3840 of the Council of State Governments shall constitute a violation of this
3841 subsection.

3842 Sec. 107. Subsections (a) to (c), inclusive, of section 9-675 of the
3843 general statutes, as amended by section 1 of public act 16-203, are
3844 repealed and the following is substituted in lieu thereof (*Effective July*

1, 2017):

(a) The State Elections Enforcement Commission shall (1) create a web-based program for the preparation and electronic submission of financial disclosure statements required by **[**chapters 155 to 157, inclusive**]** chapter 155, and (2) prescribe the standard reporting format and specifications for any software program created by a vendor for such purpose. No software program created by a vendor may be used for the electronic submission of such financial disclosure statements unless the commission determines that the software program provides for the standard reporting format and complies with the specifications prescribed under subdivision (2) of this subsection for any such software program. The commission shall provide training in the use of the web-based program created by the commission.

(b) On and after July 1, 2017, the following shall file all financial disclosure statements required by **[**chapters 155 to 157, inclusive,**]** chapter 155 by electronic submission pursuant to subsection (a) of this section: (1) The treasurer of the candidate committee or exploratory committee for each candidate for nomination or election to the office of Governor, Lieutenant Governor, Attorney General, State Comptroller, State Treasurer, Secretary of the State, state senator, state representative or judge of probate that raises or spends one thousand dollars or more, (2) the treasurer of any state central committee, legislative caucus committee or legislative leadership committee, (3) the treasurer of any other political committee or town committee required to be registered with the commission that (A) raises or spends one thousand dollars or more during the current calendar year, or (B) raised or spent one thousand dollars or more in the preceding regular election cycle, and (4) the treasurer of any committee, or any other person, who makes or obligates to make any independent expenditure and who is required to file a financial disclosure statement of any such independent expenditure with the State Elections Enforcement Commission in accordance with the provisions of section 9-601d. Once any such candidate committee or exploratory committee has raised or spent one thousand dollars or more during an election campaign, all

3879 previously filed statements required by [chapters 155 to 157, inclusive,]
3880 chapter 155 which were not filed by electronic submission shall be
3881 refiled in such manner not later than the date on which the treasurer of
3882 such committee is required to file its next financial disclosure
3883 statement.

3884 (c) (1) The treasurer of the candidate committee for any other
3885 candidate, as defined in section 9-601, that neither raises nor spends
3886 one thousand dollars or more who is required to file the financial
3887 disclosure statements required by [chapters 155 to 157, inclusive,]
3888 chapter 155 with the commission, and (2) the treasurer of any other
3889 political committee or town committee that neither raises nor spends
3890 one thousand dollars or more who is required to file the financial
3891 disclosure statements required by [chapters 155 to 157, inclusive,]
3892 chapter 155 with the State Elections Enforcement Commission may file
3893 any such financial disclosure statements by electronic submission
3894 pursuant to subsection (a) of this section.

3895 (d) Notwithstanding the provisions of this section, upon the written
3896 request of a treasurer or any other person described in subdivisions (1)
3897 to (4), inclusive, of subsection (b) of this section, the commission may
3898 waive the requirement to file by electronic submission pursuant to
3899 subsection (a) of this section if such treasurer or other person
3900 demonstrates good cause.

3901 Sec. 108. Section 53a-119 of the general statutes is repealed and the
3902 following is substituted in lieu thereof (*Effective July 1, 2017*):

3903 A person commits larceny when, with intent to deprive another of
3904 property or to appropriate the same to himself or a third person, he
3905 wrongfully takes, obtains or withholds such property from an owner.
3906 Larceny includes, but is not limited to:

3907 (1) Embezzlement. A person commits embezzlement when he
3908 wrongfully appropriates to himself or to another property of another
3909 in his care or custody.

3910 (2) Obtaining property by false pretenses. A person obtains property
3911 by false pretenses when, by any false token, pretense or device, he
3912 obtains from another any property, with intent to defraud him or any
3913 other person.

3914 (3) Obtaining property by false promise. A person obtains property
3915 by false promise when, pursuant to a scheme to defraud, he obtains
3916 property of another by means of a representation, express or implied,
3917 that he or a third person will in the future engage in particular
3918 conduct, and when he does not intend to engage in such conduct or
3919 does not believe that the third person intends to engage in such
3920 conduct. In any prosecution for larceny based upon a false promise,
3921 the defendant's intention or belief that the promise would not be
3922 performed may not be established by or inferred from the fact alone
3923 that such promise was not performed.

3924 (4) Acquiring property lost, mislaid or delivered by mistake. A
3925 person who comes into control of property of another that he knows to
3926 have been lost, mislaid, or delivered under a mistake as to the nature
3927 or amount of the property or the identity of the recipient is guilty of
3928 larceny if, with purpose to deprive the owner thereof, he fails to take
3929 reasonable measures to restore the property to a person entitled to it.

3930 (5) Extortion. A person obtains property by extortion when he
3931 compels or induces another person to deliver such property to himself
3932 or a third person by means of instilling in him a fear that, if the
3933 property is not so delivered, the actor or another will: (A) Cause
3934 physical injury to some person in the future; or (B) cause damage to
3935 property; or (C) engage in other conduct constituting a crime; or (D)
3936 accuse some person of a crime or cause criminal charges to be
3937 instituted against him; or (E) expose a secret or publicize an asserted
3938 fact, whether true or false, tending to subject some person to hatred,
3939 contempt or ridicule; or (F) cause a strike, boycott or other collective
3940 labor group action injurious to some person's business; except that
3941 such a threat shall not be deemed extortion when the property is
3942 demanded or received for the benefit of the group in whose interest

3943 the actor purports to act; or (G) testify or provide information or
3944 withhold testimony or information with respect to another's legal
3945 claim or defense; or (H) use or abuse his position as a public servant by
3946 performing some act within or related to his official duties, or by
3947 failing or refusing to perform an official duty, in such manner as to
3948 affect some person adversely; or (I) inflict any other harm which
3949 would not benefit the actor.

3950 (6) Defrauding of public community. A person is guilty of
3951 defrauding a public community who (A) authorizes, certifies, attests or
3952 files a claim for benefits or reimbursement from a local, state or federal
3953 agency which he knows is false; or (B) knowingly accepts the benefits
3954 from a claim he knows is false; or (C) as an officer or agent of any
3955 public community, with intent to prejudice it, appropriates its property
3956 to the use of any person or draws any order upon its treasury or
3957 presents or aids in procuring to be allowed any fraudulent claim
3958 against such community. For purposes of this subdivision such order
3959 or claim shall be deemed to be property.

3960 (7) Theft of services. A person is guilty of theft of services when: (A)
3961 With intent to avoid payment for restaurant services rendered, or for
3962 services rendered to him as a transient guest at a hotel, motel, inn,
3963 tourist cabin, rooming house or comparable establishment, he avoids
3964 such payment by unjustifiable failure or refusal to pay, by stealth, or
3965 by any misrepresentation of fact which he knows to be false; or (B) (i)
3966 except as provided in section 13b-38i, with intent to obtain railroad,
3967 subway, bus, air, taxi or any other public transportation service
3968 without payment of the lawful charge therefor or to avoid payment of
3969 the lawful charge for such transportation service which has been
3970 rendered to him, he obtains such service or avoids payment therefor
3971 by force, intimidation, stealth, deception or mechanical tampering, or
3972 by unjustifiable failure or refusal to pay, or (ii) with intent to obtain the
3973 use of equipment, including a motor vehicle, without payment of the
3974 lawful charge therefor, or to avoid payment of the lawful charge for
3975 such use which has been permitted him, he obtains such use or avoids
3976 such payment therefor by means of any false or fraudulent

3977 representation, fraudulent concealment, false pretense or personation,
3978 trick, artifice or device, including, but not limited to, a false
3979 representation as to his name, residence, employment, or driver's
3980 license; or (C) obtaining or having control over labor in the employ of
3981 another person, or of business, commercial or industrial equipment or
3982 facilities of another person, knowing that he is not entitled to the use
3983 thereof, and with intent to derive a commercial or other substantial
3984 benefit for himself or a third person, he uses or diverts to the use of
3985 himself or a third person such labor, equipment or facilities.

3986 (8) Receiving stolen property. A person is guilty of larceny by
3987 receiving stolen property if he receives, retains, or disposes of stolen
3988 property knowing that it has probably been stolen or believing that it
3989 has probably been stolen, unless the property is received, retained or
3990 disposed of with purpose to restore it to the owner. A person who
3991 accepts or receives the use or benefit of a public utility commodity
3992 which customarily passes through a meter, knowing such commodity
3993 (A) has been diverted therefrom, (B) has not been correctly registered
3994 or (C) has not been registered at all by a meter, is guilty of larceny by
3995 receiving stolen property.

3996 (9) Shoplifting. A person is guilty of shoplifting who intentionally
3997 takes possession of any goods, wares or merchandise offered or
3998 exposed for sale by any store or other mercantile establishment with
3999 the intention of converting the same to his own use, without paying
4000 the purchase price thereof. A person intentionally concealing
4001 unpurchased goods or merchandise of any store or other mercantile
4002 establishment, either on the premises or outside the premises of such
4003 store, shall be prima facie presumed to have so concealed such article
4004 with the intention of converting the same to his own use without
4005 paying the purchase price thereof.

4006 (10) Conversion of a motor vehicle. A person is guilty of conversion
4007 of a motor vehicle who, after renting or leasing a motor vehicle under
4008 an agreement in writing which provides for the return of such vehicle
4009 to a particular place at a particular time, fails to return the vehicle to

4010 such place within the time specified, and who thereafter fails to return
4011 such vehicle to the agreed place or to any other place of business of the
4012 lessor within one hundred twenty hours after the lessor shall have sent
4013 a written demand to him for the return of the vehicle by registered
4014 mail addressed to him at his address as shown in the written
4015 agreement or, in the absence of such address, to his last-known
4016 address as recorded in the records of the motor vehicle department of
4017 the state in which he is licensed to operate a motor vehicle. It shall be a
4018 complete defense to any civil action arising out of or involving the
4019 arrest or detention of any person to whom such demand was sent by
4020 registered mail that he failed to return the vehicle to any place of
4021 business of the lessor within one hundred twenty hours after the
4022 mailing of such demand.

4023 (11) Obtaining property through fraudulent use of an automated
4024 teller machine. A person obtains property through fraudulent use of an
4025 automated teller machine when such person obtains property by
4026 knowingly using in a fraudulent manner an automated teller machine
4027 with intent to deprive another of property or to appropriate the same
4028 to himself or a third person. In any prosecution for larceny based upon
4029 fraudulent use of an automated teller machine, the crime shall be
4030 deemed to have been committed in the town in which the machine was
4031 located. In any prosecution for larceny based upon more than one
4032 instance of fraudulent use of an automated teller machine, (A) all such
4033 instances in any six-month period may be combined and charged as
4034 one offense, with the value of all property obtained thereby being
4035 accumulated, and (B) the crime shall be deemed to have been
4036 committed in any of the towns in which a machine which was
4037 fraudulently used was located. For the purposes of this subsection,
4038 "automated teller machine" means an unmanned device at which
4039 banking transactions including, without limitation, deposits,
4040 withdrawals, advances, payments and transfers may be conducted,
4041 and includes, without limitation, a satellite device and point of sale
4042 terminal as defined in section 36a-2.

4043 (12) Library theft. A person is guilty of library theft when (A) he

4044 conceals on his person or among his belongings a book or other
4045 archival library materials, belonging to, or deposited in, a library
4046 facility with the intention of removing the same from the library
4047 facility without authority or without authority removes a book or other
4048 archival library materials from such library facility or (B) he mutilates
4049 a book or other archival library materials belonging to, or deposited in,
4050 a library facility, so as to render it unusable or reduce its value. The
4051 term "book or other archival library materials" includes any book,
4052 plate, picture, photograph, engraving, painting, drawing, map,
4053 manuscript, document, letter, public record, microform, sound
4054 recording, audiovisual material in any format, magnetic or other tape,
4055 electronic data-processing record, artifact or other documentary,
4056 written or printed material regardless of physical form or
4057 characteristics, or any part thereof, belonging to, on loan to, or
4058 otherwise in the custody of a library facility. The term "library facility"
4059 includes any public library, any library of an educational institution,
4060 organization or society, any museum, any repository of public records
4061 and any archives.

4062 (13) Conversion of leased property. (A) A person is guilty of
4063 conversion of leased personal property who, with the intent of
4064 converting the same to his own use or that of a third person, after
4065 renting or leasing such property under an agreement in writing which
4066 provides for the return of such property to a particular place at a
4067 particular time, sells, conveys, conceals or aids in concealing such
4068 property or any part thereof, and who thereafter fails to return such
4069 property to the agreed place or to any other place of business of the
4070 lessor within one hundred ninety-two hours after the lessor shall have
4071 sent a written demand to him for the return of the property by
4072 registered or certified mail addressed to him at his address as shown in
4073 the written agreement, unless a more recent address is known to the
4074 lessor. Acknowledgment of the receipt of such written demand by the
4075 lessee shall not be necessary to establish that one hundred ninety-two
4076 hours have passed since such written demand was sent. (B) Any
4077 person, being in possession of personal property other than wearing

4078 apparel, received upon a written lease, who, with intent to defraud,
4079 sells, conveys, conceals or aids in concealing such property, or any part
4080 thereof, shall be prima facie presumed to have done so with the
4081 intention of converting such property to his own use. (C) A person
4082 who uses a false or fictitious name or address in obtaining such leased
4083 personal property shall be prima facie presumed to have obtained such
4084 leased personal property with the intent of converting the same to his
4085 own use or that of a third person. (D) "Leased personal property", as
4086 used in this subdivision, means any personal property received
4087 pursuant to a written contract, by which one owning such property,
4088 the lessor, grants to another, the lessee, the right to possess, use and
4089 enjoy such personal property for a specified period of time for a
4090 specified sum, but does not include personal property that is rented or
4091 leased pursuant to chapter 743i.

4092 (14) Failure to pay prevailing rate of wages. A person is guilty of
4093 failing to pay the prevailing rate of wages when he (A) files a certified
4094 payroll, in accordance with section 31-53 which he knows is false, in
4095 violation of section 53a-157a, and (B) fails to pay to an employee or to
4096 an employee welfare fund the amount attested to in the certified
4097 payroll with the intent to convert such amount to his own use or to the
4098 use of a third party.

4099 (15) Theft of utility service. A person is guilty of theft of utility
4100 service when he intentionally obtains electric, gas, water,
4101 telecommunications, wireless radio communications or community
4102 antenna television service that is available only for compensation: (A)
4103 By deception or threat or by false token, slug or other means including,
4104 but not limited to, electronic or mechanical device or unauthorized use
4105 of a confidential identification or authorization code or through
4106 fraudulent statements, to avoid payment for the service by himself or
4107 another person; or (B) by tampering or making connection with or
4108 disconnecting the meter, pipe, cable, conduit, conductor, attachment or
4109 other equipment or by manufacturing, modifying, altering,
4110 programming, reprogramming or possessing any device, software or
4111 equipment or part or component thereof or by disguising the identity

or identification numbers of any device or equipment utilized by a supplier of electric, gas, water, telecommunications, wireless radio communications or community antenna television service, without the consent of such supplier, in order to avoid payment for the service by himself or another person; or (C) with intent to avoid payment by himself or another person for a prospective or already rendered service the charge or compensation for which is measured by a meter or other mechanical measuring device provided by the supplier of the service, by tampering with such meter or device or by attempting in any manner to prevent such meter or device from performing its measuring function, without the consent of the supplier of the service. There shall be a rebuttable presumption that the person to whom the service is billed has the intent to obtain the service and to avoid making payment for the service if, without the consent of the supplier of the service: (i) Any meter, pipe, cable, conduit, conductor, attachment or other equipment has been tampered with or connected or disconnected, (ii) any device, software or equipment or part or component thereof has been modified, altered, programmed, reprogrammed or possessed, (iii) the identity or identification numbers of any device or equipment utilized by the supplier of the service have been disguised, or (iv) a meter or other mechanical measuring device provided by the supplier of the service has been tampered with or prevented from performing its measuring function. The presumption does not apply if the person to whose service the condition applies has received such service for less than thirty-one days or until the service supplier has made at least one meter or service reading and provided a billing statement to the person as to whose service the condition applies. The presumption does not apply with respect to wireless radio communications.

(16) Air bag fraud. A person is guilty of air bag fraud when such person, with intent to defraud another person, obtains property from such other person or a third person by knowingly selling, installing or reinstalling any object, including any counterfeit air bag or nonfunctional air bag, as such terms are defined in section 14-106d, in

lieu of an air bag that was designed in accordance with federal safety requirements as provided in 49 CFR 571.208, as amended, and which is proper for the make, model and year of the vehicle, as part of the vehicle inflatable restraint system.

(17) Theft of motor fuel. A person is guilty of theft of motor fuel when such person (A) delivers or causes to be delivered motor fuel, as defined in section 14-327a, into the fuel tank of a vehicle or into a portable container, or into both, on the premises of a retail dealer, as defined in section 14-318, and (B) with the intent to appropriate such motor fuel to himself or a third person, leaves such premises without paying the purchase price for such motor fuel.

[(18) Failure to repay surplus Citizens' Election Fund grant funds. A person is guilty of failure to repay surplus Citizens' Election Fund grant funds when such person fails to return to the Citizens' Election Fund any surplus funds from a grant made pursuant to sections 9-700 to 9-716, inclusive, not later than ninety days after the primary or election for which the grant is made.**]**

Sec. 109. Subdivision (1) of subsection (a) of section 1-101a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(1) "Crime related to state or quasi-public agency office" means larceny by state embezzlement, **[**or theft, as defined in subdivision (18) of section 53a-119,**]** bribery under section 53a-147 or bribe receiving under section 53a-148, committed by a person while serving as a public official or state employee;

Sec. 110. (*Effective June 30, 2017*) All moneys in the Citizens' Election Fund shall be transferred from said fund and credited to the resources of the General Fund for the fiscal year ending June 30, 2018.

Sec. 111. Section 446 of public act 15-5 of the June special session is repealed. (*Effective June 30, 2017*)

Sec. 112. Sections 4-66*l*, 4-66o, 4-66p, 9-700 to 9-712, inclusive, 9-715 to 9-719, inclusive, 9-750, 9-751, 12-18d and 12-71e of the general statutes are repealed. (*Effective July 1, 2017*)"

This act shall take effect as follows and shall amend the following sections:		
Section 1	*July 1, 2017*	New section
Sec. 2	*July 1, 2017*	New section
Sec. 3	*July 1, 2017*	New section
Sec. 4	*July 1, 2017*	New section
Sec. 5	*July 1, 2017*	New section
Sec. 6	*July 1, 2017*	New section
Sec. 7	*July 1, 2017*	New section
Sec. 8	*July 1, 2017*	New section
Sec. 9	*July 1, 2017*	New section
Sec. 10	*July 1, 2017*	New section
Sec. 11	*July 1, 2017*	New section
Sec. 12	*July 1, 2017*	New section
Sec. 13	*July 1, 2017*	New section
Sec. 14	*July 1, 2017*	New section
Sec. 15	*July 1, 2017*	New section
Sec. 16	*July 1, 2017*	New section
Sec. 17	*July 1, 201*	New section
Sec. 18	*July 1, 2017*	New section
Sec. 19	*July 1, 2017*	New section
Sec. 20	*July 1, 2017*	New section
Sec. 21	*July 1, 2017*	New section
Sec. 22	*July 1, 2017*	New section
Sec. 23	*July 1, 2017*	New section
Sec. 24	*July 1, 2017*	New section
Sec. 25	*July 1, 2017*	New section
Sec. 26	*July 1, 2017*	New section
Sec. 27	*July 1, 2017*	New section
Sec. 28	*July 1, 2017*	New section
Sec. 29	*July 1, 2017*	New section
Sec. 30	*July 1, 2017*	New section
Sec. 31	*July 1, 2017*	New section
Sec. 32	*July 1, 2017*	New section
Sec. 33	*July 1, 2017*	New section

Sec. 34	*July 1, 2017*	New section
Sec. 35	*July 1, 2017*	New section
Sec. 36	*July 1, 2017*	New section
Sec. 37	*July 1, 2017*	5-156a
Sec. 38	*July 1, 2017*	New section
Sec. 39	*from passage*	New section
Sec. 40	*July 1, 2017*	12-122a
Sec. 41	*from passage*	New section
Sec. 42	*July 1, 2017*	12-263i(a) and (b)
Sec. 43	*January 1, 2018, and applicable to estates of decedents dying on or after January 1, 2018*	12-391
Sec. 44	*January 1, 2018, and applicable to gifts made on or after January 1, 2018*	12-642
Sec. 45	*January 1, 2018, and applicable to gifts made on or after January 1, 2018*	12-643
Sec. 46	*from passage*	12-202
Sec. 47	*from passage*	12-202a(a)
Sec. 48	*from passage*	12-210(b)
Sec. 49	*July 1, 2017*	12-217jj
Sec. 50	*from passage*	12-211a(a)
Sec. 51	*July 1, 2017*	2-71x
Sec. 52	*July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017*	12-704c(a)
Sec. 53	*January 1, 2018*	12-701(a)(20)(B)
Sec. 54	*July 1, 2017*	12-704d(e)(1)
Sec. 55	*July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017*	12-704e(e)
Sec. 56	*July 1, 2017*	12-264(a)
Sec. 57	*July 1, 2017*	16-331hh
Sec. 58	*July 1, 2017*	New section
Sec. 59	*July 1, 2017*	12-541(a)
Sec. 60	*July 1, 2017*	29-143m
Sec. 61	*July 1, 2017*	New section

Sec. 62	*July 1, 2017, and applicable to background check services requested on or after July 1, 2017*	29-11(c)
Sec. 63	*July 1, 2017*	7-34a(d)
Sec. 64	*July 1, 2017*	New section
Sec. 65	*July 1, 2017*	19a-491(e)
Sec. 66	*October 1, 2017*	New section
Sec. 67	*from passage*	19a-55a
Sec. 68	*July 1, 2017*	12-408(1)
Sec. 69	*July 1, 2017*	12-411(1)
Sec. 70	*July 1, 2017*	New section
Sec. 71	*July 1, 2017*	23-26(a)
Sec. 72	*July 1, 2017*	19a-527
Sec. 73	*July 1, 2017*	4-28e(c)
Sec. 74	*July 1, 2017*	New section
Sec. 75	*July 1, 2017*	New section
Sec. 76	*July 1, 2017*	PA 17-51, Sec. 5
Sec. 77	*July 1, 2017*	New section
Sec. 78	*July 1, 2017*	New section
Sec. 79	*July 1, 2017*	New section
Sec. 80	*July 1, 2017*	New section
Sec. 81	*July 1, 2017*	13b-17
Sec. 82	*July 1, 2017*	14-164m
Sec. 83	*from passage*	New section
Sec. 84	*July 1, 2017*	12-217mm(a) and (b)
Sec. 85	*July 1, 2017*	New section
Sec. 86	*from passage*	2-33a
Sec. 87	*July 1, 2017*	3-69a
Sec. 88	*July 1, 2017*	9-7b(a)(2) to (14)
Sec. 89	*July 1, 2017*	9-324
Sec. 90	*July 1, 2017*	9-372
Sec. 91	*July 1, 2017*	9-601
Sec. 92	*July 1, 2017*	9-601a(a) and (b)
Sec. 93	*July 1, 2017*	9-601b(a) and (b)
Sec. 94	*July 1, 2017*	9-601c(a)
Sec. 95	*July 1, 2017*	9-601d(b)
Sec. 96	*July 1, 2017*	9-601d(g)(1)
Sec. 97	*July 1, 2017*	9-605(b)
Sec. 98	*July 1, 2017*	9-606(d)
Sec. 99	*July 1, 2017*	9-606a(a)

Sec. 100	*July 1, 2017*	9-607(i)
Sec. 101	*July 1, 2017*	9-608(a)(1)
Sec. 102	*July 1, 2017*	9-608(d)
Sec. 103	*July 1, 2017*	9-608(e)(1)(A)
Sec. 104	*July 1, 2017*	9-608(e)(1)(E) to (H)
Sec. 105	*July 1, 2017*	9-608(f)
Sec. 106	*July 1, 2017*	9-610(d)
Sec. 107	*July 1, 2017*	9-675(a) to (c)
Sec. 108	*July 1, 2017*	53a-119
Sec. 109	*July 1, 2017*	1-101a(a)(1)
Sec. 110	*June 30, 2017*	New section
Sec. 111	*June 30, 2017*	Repealer section
Sec. 112	*July 1, 2017*	Repealer section