"AN ACT REQUIRING AN ANALYSIS OF THE ADMINISTRATIVE COSTS OF COLLECTING STATE TAXES."

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

2 "Section 1. Subsection (b) of section 19a-77 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

3 (b) For licensing requirement purposes, child care services shall not include such services which are:

4 (1) (A) Administered by a public school system, or (B) administered by a municipal agency or department;

5 (2) Administered by a private school which is in compliance with section 10-188 and is approved by the State Board of Education or is accredited by an accrediting agency recognized by the State Board of Education;
(3) Classes in music, dance, drama and art that are no longer than two hours in length; classes that teach a single skill that are no longer than two hours in length; library programs that are no longer than two hours in length; scouting; programs that offer exclusively sports activities; rehearsals; academic tutoring programs; or programs exclusively for children thirteen years of age or older;

(4) Informal arrangements among neighbors and formal or informal arrangements among relatives in their own homes, provided the relative is limited to any of the following degrees of kinship by blood or marriage to the child being cared for or to the child's parent: Child, grandchild, sibling, niece, nephew, aunt, uncle or child of one's aunt or uncle;

(5) Supplementary child care operations for educational or recreational purposes and the child receives such care infrequently where the parents are on the premises;

(6) Supplementary child care operations in retail establishments where the parents remain in the same store as the child for retail shopping, provided the drop-in supplementary child-care operation does not charge a fee and does not refer to itself as a child care center;

(7) Administered by a nationally chartered boys' and girls' club that are exclusively for school-age children;

(8) Religious educational activities administered by a religious institution exclusively for children whose parents or legal guardians are members of such religious institution;

(9) Administered by Solar Youth, Inc., a New Haven-based nonprofit youth development and environmental education organization;

(10) Programs administered by organizations under contract with the Department of Social Services pursuant to section 17b-851a that promote the reduction of teenage pregnancy through the provision of
services to persons who are ten to nineteen years of age, inclusive; [or]

(11) Administered by the Cardinal Shehan Center, a Bridgeport-based nonprofit organization that is exclusively for school-age children; or

(12) Administered by Organized Parents Make a Difference, Inc., a Hartford-based nonprofit organization that is exclusively for school-age children.

Sec. 2. Section 219 of public act 14-217 is repealed and the following is substituted in lieu thereof (Effective July 1, 2018):

(a) Any municipality in New Haven county with a population of less than sixty-five thousand, using population information from the most recent federal decennial census, that issues pension deficit funding bonds, in accordance with the provisions of section 7-374c of the general statutes, on or before June 30, 2015, shall comply with the provisions of said section 7-374c as to such pension deficit funding bonds except that the actuarially recommended contribution shall be determined as follows:

(1) For the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be not less than fifty per cent of the contribution required by section 7-374c of the general statutes;

(2) For the fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be fifty-five per cent of the contribution required by section 7-374c of the general statutes or an amount equal to five million dollars more than the contribution made pursuant to subdivision (1) of this subsection, whichever is less;

(3) For the second fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be seventy per cent of the
contribution required by section 7-374c of the general statutes or an amount equal to five million dollars more than the contribution made pursuant to subdivision (2) of this subsection, whichever is less;

(4) For the third fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be [eighty] fifty-five per cent of the contribution required by section 7-374c of the general statutes; [or an amount equal to five million dollars more than the contribution made pursuant to subdivision (3) of this subsection, whichever is less; and]

(5) For the fourth fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be seventy per cent of the contribution required by section 7-374c of the general statutes or an amount equal to three million dollars more than the contribution made the prior fiscal year, whichever is less;

(6) For the fifth fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued, the actuarially recommended contribution shall be eighty-five per cent of the contribution required by section 7-374c of the general statutes or an amount equal to three million dollars more than the contribution made the prior fiscal year, whichever is less; and

[(5)] (7) For the [fourth] sixth fiscal year subsequent to the fiscal year in which the pension deficit funding bonds are issued and for each fiscal year thereafter, the actuarially recommended contribution shall be made in accordance with the provisions of section 7-374c of the general statutes.

(b) If the municipality issuing pension deficit funding bonds pursuant to this section fails to meet the actuarially recommended contribution in any fiscal year, the Municipal Finance Advisory Commission may require the chief fiscal officer or the chief executive official of the municipality to appear before said commission.
Sec. 3. (Effective July 1, 2018) The sum of one hundred sixty-eight thousand dollars shall be made available for a grant to the Naugatuck Valley Council of Governments, for a school consolidation study, by the Office of Policy and Management from the regional planning incentive account established pursuant to section 4-66k of the general statutes.

Sec. 4. Section 697 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (Effective July 1, 2018):

Notwithstanding the provisions of section 4-66aa of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the sum of $5,000,000 shall be transferred from the community investment account and credited to the resources of the General Fund for each said fiscal year, provided for the fiscal year ending June 30, 2019, such sum shall be transferred on a pro rata basis from the community investment account.

Sec. 5. Section 19a-36i of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

[(1)] (a) No person, firm or corporation shall operate or maintain any food establishment where food or beverages are served or sold to the public in any town, city or borough without obtaining a valid permit or license to operate from the director of health of such town, city or borough, in a form and manner prescribed by the director of health. The director of health shall issue a permit or license to operate a food establishment upon receipt of an application if the food establishment meets the requirements of this section. All food establishments shall comply with the food code.

[(2)] (b) All food establishments shall be inspected by a certified food inspector in a form and manner prescribed by the commissioner. The Commissioner of Public Health may, in consultation with the Commissioner of Consumer Protection, grant a variance for the
requirements of the food code if the Commissioner of Public Health
determines that such variance would not result in a health hazard or
nuisance.

[(3)] (c) No permit to operate a food establishment shall be issued by
a director of health unless the applicant has provided the director of
health with proof of registration with the department and a written
application for a permit in a form and manner prescribed by the
department. Temporary food establishments and certified farmers' markets, as defined in section 22-6r, shall be exempt from registering with the Department of Public Health.

[(4)] (d) Each class 2 food establishment, class 3 food establishment
and class 4 food establishment shall employ a certified food protection
manager. No person shall serve as a certified food protection manager
unless such person has satisfactorily passed a test as part of a food
protection manager certification program that is evaluated and
approved by an accrediting agency recognized by the Conference for
Food Protection as conforming to its standards for accreditation of
food protection manager certification programs. A certified food
inspector shall verify that the food protection manager is certified
upon inspection of the food establishment.

(e) The commissioner shall collaborate with the directors of health
to develop a process that allows for the reciprocal licensing of an
itinerant food vending establishment that has obtained a valid permit
or license under subsection (a) of this section and seeks to operate as
an itinerant food vending establishment in another town, city or
borough. Not later than January 1, 2019, the commissioner shall submit
a report, in accordance with the provisions of section 11-4a, to the joint
standing committee of the General Assembly having cognizance of
matters relating to public health, of the process developed pursuant to
this subsection. Not later than February 1, 2019, the commissioner and
each director of health shall implement such process.

Sec. 6. (NEW) (Effective from passage) (a) If the board of directors of
the Connecticut Retirement Security Authority, established pursuant to section 31-417 of the general statutes, determines that the current expenses of the authority exceed the amount of available funds, the board may make a written request to the Secretary of the Office of Policy and Management for an advance, not to exceed one million dollars in total, from the General Fund to pay such expenses.

(b) If the request is approved, the Office of Policy and Management shall notify the State Treasurer and the State Comptroller of the advance amount and the State Comptroller shall draw a warrant for disbursement of such funds. The State Treasurer and the board shall determine the terms of said advance, including (1) authorized uses, and (2) the payback period, which shall not exceed ten years.

(c) The authority shall report on any advances in the annual report as required pursuant to section 31-426 of the general statutes.

Sec. 7. Section 8-119f of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The Commissioner of Housing shall design, implement, operate and monitor a program of congregate housing. For the purpose of this program, the Commissioner of Housing shall consult with the Commissioner of [Social] Rehabilitation Services for the provision of services for persons with physical disabilities in order to comply with the requirements of section 29-271.

Sec. 8. Section 17b-650a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) There is created a Department of Rehabilitation Services. [The Department of Social Services shall provide administrative support services to the Department of Rehabilitation Services until the Department of Rehabilitation Services requests cessation of such services, or until June 30, 2013, whichever is earlier.] The Department
of Rehabilitation Services shall be responsible for providing the following: (1) Services to persons who are deaf or hard of hearing; (2) services for persons who are blind or visually impaired; [and] (3) rehabilitation services in accordance with the provisions of the general statutes concerning the Department of Rehabilitation Services; and (4) services for older persons and their families. The Department of Rehabilitation Services shall constitute a successor authority to the Bureau of Rehabilitative Services in accordance with the provisions of sections 4-38d, 4-38e and 4-39.

(b) The department head shall be the Commissioner of Rehabilitation Services, who shall be appointed by the Governor in accordance with the provisions of sections 4-5 to 4-8, inclusive, and shall have the powers and duties described in said sections. The Commissioner of Rehabilitation Services shall appoint such persons as may be necessary to administer the provisions of public act 11-44 and the Commissioner of Administrative Services shall fix the compensation of such persons in accordance with the provisions of section 4-40. The Commissioner of Rehabilitation Services may create such sections within the Department of Rehabilitation Services as will facilitate such administration, including a disability determinations section for which one hundred per cent federal funds may be accepted for the operation of such section in conformity with applicable state and federal regulations. The Commissioner of Rehabilitation Services may adopt regulations, in accordance with the provisions of chapter 54, to implement the purposes of the department as established by statute.

(c) The Commissioner of Rehabilitation Services shall, annually, in accordance with section 4-60, submit to the Governor a report in electronic format on the activities of the Department of Rehabilitation Services relating to services provided by the department to persons who (1) are blind or visually impaired, (2) are deaf or hard of hearing, [or] (3) receive vocational rehabilitation services, or (4) are older persons or their families. The report shall include the data the department provides to the federal government that relates to the
evaluation standards and performance indicators for the vocational rehabilitation services program. The commissioner shall submit the report in electronic format, in accordance with the provisions of section 11-4a, to the joint standing committees of the General Assembly having cognizance of matters relating to human services and appropriations and the budgets of state agencies.

(d) The functions, powers, duties and personnel of the former Department on Aging, or any subsequent division or portion of a division with similar functions, powers, duties and personnel, shall be transferred to the Department of Rehabilitation Services pursuant to the provisions of sections 4-38d, 4-38e and 4-39.

(e) The Department of Rehabilitation Services shall constitute a successor department to the former Department on Aging, in accordance with the provisions of sections 4-38d, 4-38e and 4-39. Wherever the words "Commissioner on Aging" are used in the general statutes, the words "Commissioner of Rehabilitation Services" shall be substituted in lieu thereof. Wherever the words "Department on Aging" are used in the general statutes, the words "Department of Rehabilitation Services" shall be substituted in lieu thereof. Any order or regulation of the former Department on Aging that is in force on the effective date of this section shall continue in force and effect as an order or regulation of the Department of Rehabilitation Services until amended, repealed or superseded pursuant to law.

(f) The Governor may, with the approval of the Finance Advisory Committee, transfer funds between the Department of Social Services and the Department of Rehabilitation Services pursuant to subsection (b) of section 4-87 during the fiscal year ending June 30, 2018.

(g) The Department of Rehabilitation Services is designated as the State Unit on Aging to administer, manage, design and advocate for benefits, programs and services for older persons and their families pursuant to the Older Americans Act. The department shall study continuously the conditions and needs of older persons in this state in
relation to nutrition, transportation, home care, housing, income, employment, health, recreation and other matters. The department shall be responsible, in cooperation with federal, state, local and area planning agencies on aging, for the overall planning, development and administration of a comprehensive and integrated social service delivery system for older persons. The Department of Rehabilitation Services is designated as the state agency for the administration of nutritional programs for elderly persons described in section 17a-302, the fall prevention program described in section 17a-303a, the CHOICES program described in section 17a-314, the Aging and Disability Resource Center Program described in section 17a-316a and the Alzheimer's respite program described in section 17b-349e.

Sec. 9. Section 17b-1 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) There is established a Department of Social Services. The department head shall be the Commissioner of Social Services, who shall be appointed by the Governor in accordance with the provisions of sections 4-5 to 4-8, inclusive, with the powers and duties therein prescribed.

(b) The Department of Social Services shall constitute a successor department to the [Department on Aging,] Department of Income Maintenance and the Department of Human Resources in accordance with the provisions of sections 4-38d and 4-39.

(c) Wherever the words ["Commissioner on Aging",] "Commissioner of Income Maintenance" or "Commissioner of Human Resources" are used in the general statutes, the words "Commissioner of Social Services" shall be substituted in lieu thereof. Wherever the words ["Department on Aging",] "Department of Income Maintenance" or "Department of Human Resources" are used in the general statutes, "Department of Social Services" shall be substituted in lieu thereof.

(d) Any order or regulation of the Department of Income
Maintenance [.] or the Department of Human Resources [or the
Department on Aging] which is in force on July 1, 1993, shall continue
in force and effect as an order or regulation of the Department of Social
Services until amended, repealed or superseded pursuant to law. [Any
order or regulation of the Department on Aging which is in force on
the effective date of this section shall continue in force and effect as an
order or regulation of the Department of Social Services until
amended, repealed or superseded pursuant to law.] Where any order
or regulation of said departments conflict, the Commissioner of Social
Services may implement policies and procedures consistent with the
provisions of public act 93-262 while in the process of adopting the
policy or procedure in regulation form, provided notice of intention to
adopt the regulations is [printed in the Connecticut Law Journal]
posted on the eRegulations System within twenty days of
implementation. The policy or procedure shall be valid until the time
final regulations are effective.

[(e) The functions, powers, duties and personnel of the Department
on Aging, or any subsequent division or portion of a division with
similar functions, powers, personnel and duties, shall be transferred to
the Department of Social Services pursuant to the provisions of
sections 4-38d, 4-38e and 4-39.]

(f) The Governor may, with the approval of the Finance Advisory
Committee, transfer funds between the Department on Aging and the
Department of Social Services pursuant to subsection (b) of section 4-
87 during the fiscal year ending June 30, 2018.]

Sec. 10. Section 17b-2 of the 2018 supplement to the general statutes
is repealed and the following is substituted in lieu thereof (Effective
from passage):

[(a)] The Department of Social Services is designated as the state
agency for the administration of (1) the Connecticut energy assistance
program pursuant to the Low Income Home Energy Assistance Act of
1981; (2) the state plan for vocational rehabilitation services for the
fiscal year ending June 30, 1994; (3) the refugee assistance program pursuant to the Refugee Act of 1980; (4) the legalization impact assistance grant program pursuant to the Immigration Reform and Control Act of 1986; (5) the temporary assistance for needy families program pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996; (6) the Medicaid program pursuant to Title XIX of the Social Security Act; (7) the supplemental nutrition assistance program pursuant to the Food and Nutrition Act of 2008; (8) the state supplement to the Supplemental Security Income Program pursuant to the Social Security Act; (9) the state child support enforcement plan pursuant to Title IV-D of the Social Security Act; (10) the state social services plan for the implementation of the social services block grants and community services block grants pursuant to the Social Security Act; and (11) services for persons with autism spectrum disorder in accordance with sections 17a-215 and 17a-215c; [(12) nutritional programs for elderly persons; and (13) the fall prevention program described in section 17a-303a.]

[(b) The Department of Social Services is designated as the State Unit on Aging to administer, manage, design and advocate for benefits, programs and services for older persons and their families pursuant to the Older Americans Act. The department shall study continuously the conditions and needs of older persons in this state in relation to nutrition, transportation, home care, housing, income, employment, health, recreation and other matters. The department shall be responsible, in cooperation with federal, state, local and area planning agencies on aging, for the overall planning, development and administration of a comprehensive and integrated social service delivery system for older persons.]

Sec. 11. Subsection (c) of section 3-123aa of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(c) There is established an advisory committee to the Connecticut Homecare Option Program for the Elderly, which shall consist of the
State Treasurer, the State Comptroller, the Commissioner of Social Services, the Commissioner of Rehabilitation Services, the director of the long-term care partnership policy program within the Office of Policy and Management, and the cochairpersons and ranking members of the joint standing committees of the General Assembly having cognizance of matters relating to aging, human services and finance, revenue and bonding, or their designees. The Governor shall appoint one provider of home care services for the elderly and a physician specializing in geriatric care. The advisory committee shall meet at least annually. The State Comptroller shall convene the meetings of the committee.

Sec. 12. Section 4-38c of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

There shall be within the executive branch of state government the following departments: Office of Policy and Management, Department of Administrative Services, Department of Revenue Services, Department of Banking, Department of Agriculture, Department of Children and Families, Department of Consumer Protection, Department of Correction, Department of Economic and Community Development, State Board of Education, Department of Emergency Services and Public Protection, Department of Energy and Environmental Protection, Department of Public Health, Board of Regents for Higher Education, Insurance Department, Labor Department, Department of Mental Health and Addiction Services, Department of Developmental Services, Department of Social Services, Department of Rehabilitation Services, Department of Transportation, Department of Motor Vehicles and Department of Veterans Affairs.

Sec. 13. Section 4-38c of the 2018 supplement to the general statutes, as amended by section 7 of public act 17-237 and section 287 of public act 17-2 of the June special session, is repealed and the following is substituted in lieu thereof (Effective July 1, 2019):
There shall be within the executive branch of state government the following departments: Office of Policy and Management, Department of Administrative Services, Department of Revenue Services, Department of Banking, Department of Agriculture, Department of Children and Families, Department of Consumer Protection, Department of Correction, Department of Economic and Community Development, State Board of Education, Department of Emergency Services and Public Protection, Department of Energy and Environmental Protection, Department of Public Health, Board of Regents for Higher Education, Insurance Department, Labor Department, Department of Mental Health and Addiction Services, Department of Developmental Services, Department of Social Services, Department of Rehabilitation Services, Department of Transportation, Department of Motor Vehicles, Department of Veterans Affairs and the Technical Education and Career System.

Sec. 14. Section 7-127b of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) The chief elected official or the chief executive officer if by ordinance of each municipality shall appoint a municipal agent for elderly persons. Such agent shall be a member of an agency that serves elderly persons in the municipality or a responsible resident of the municipality who has demonstrated an interest in the elderly or has been involved in programs in the field of aging.

(b) The duties of the municipal agent may include, but shall not be limited to, (1) disseminating information to elderly persons, assisting such persons in learning about the community resources available to them and publicizing such resources and benefits; (2) assisting elderly persons to apply for federal and other benefits available to such persons; and (3) reporting to the chief elected official or chief executive officer of the municipality and the Department of Rehabilitation Services any needs and problems of the elderly and any recommendations for action to improve services to the elderly.
(c) Each municipal agent shall serve for a term of two or four years, at the discretion of the appointing authority of each municipality, and may be reappointed. If more than one agent is necessary to carry out the purposes of this section, the appointing authority, in its discretion, may appoint one or more assistant agents. The town clerk in each municipality shall notify the Department of [Social] Rehabilitation Services immediately of the appointment of a new municipal agent. Each municipality may provide to its municipal agent resources sufficient for such agent to perform the duties of the office.

(d) The Department of [Social] Rehabilitation Services shall adopt and disseminate to municipalities guidelines as to the role and duties of municipal agents and such informational and technical materials as may assist such agents in performance of their duties. The department, in cooperation with the area agencies on aging, may provide training for municipal agents within the available resources of the department and of the agencies on aging.

Sec. 15. Subsection (a) of section 17a-302 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) The Department of [Social] Rehabilitation Services shall be responsible for the administration of programs which provide nutritionally sound diets to needy older persons and for the expansion of such programs when possible. Such programs shall be continued in such a manner as to fully utilize congregate feeding and nutrition education of older citizens who qualify for such program.

Sec. 16. Section 17a-303a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) The Department of [Social] Rehabilitation Services shall establish, within available appropriations, a fall prevention program. Within such program, the department shall:
(1) Promote and support research to: (A) Improve the identification, diagnosis, treatment and rehabilitation of older persons and others who have a high risk of falling; (B) improve data collection and analysis to identify risk factors for falls and factors that reduce the likelihood of falls; (C) design, implement and evaluate the most effective fall prevention interventions; (D) improve intervention strategies that have been proven effective in reducing falls by tailoring such strategies to specific populations of older persons; (E) maximize the dissemination of proven, effective fall prevention interventions; (F) assess the risk of falls occurring in various settings; (G) identify barriers to the adoption of proven interventions with respect to the prevention of falls among older persons; (H) develop, implement and evaluate the most effective approaches to reducing falls among high-risk older persons living in communities and long-term care and assisted living facilities; and (I) evaluate the effectiveness of community programs designed to prevent falls among older persons;

(2) Establish, in consultation with the Commissioner of Public Health, a professional education program in fall prevention, evaluation and management for physicians, allied health professionals and other health care providers who provide services for older persons in this state. The Commissioner of [Social Rehabilitation Services may contract for the establishment of such program through (A) a request for proposal process, (B) a competitive grant program, or (C) cooperative agreements with qualified organizations, institutions or consortia of qualified organizations and institutions;

(3) Oversee and support demonstration and research projects to be carried out by organizations, institutions or consortia of organizations and institutions deemed qualified by the Commissioner of [Social Rehabilitation Services. Such demonstration and research projects may be in the following areas:

(A) Targeted fall risk screening and referral programs;

(B) Programs designed for community-dwelling older persons that
use fall intervention approaches, including physical activity, medication assessment and reduction of medication when possible, vision enhancement and home-modification strategies;

(C) Programs that target new fall victims who are at a high risk for second falls and that are designed to maximize independence and quality of life for older persons, particularly those older persons with functional limitations; and

(D) Private sector and public-private partnerships to develop technologies to prevent falls among older persons and prevent or reduce injuries when falls occur; and

(4) Award grants to, or enter into contracts or cooperative agreements with, organizations, institutions or consortia of organizations and institutions deemed qualified by the Commissioner of [Social] Rehabilitation Services to design, implement and evaluate fall prevention programs using proven intervention strategies in residential and institutional settings.

(b) In awarding any grants or entering into any agreements or contracts after October 1, 2017, the Commissioner of [Social] Rehabilitation Services shall determine appropriate data and program outcome measures, including fall prevention program outcome measures, as applicable, that the recipient organization, institution or consortia of organizations and institutions shall collect and report to the commissioner and the frequency of such reports.

Sec. 17. Section 17a-304 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The state shall be divided into five elderly planning and service areas, in accordance with federal law and regulations, each having an area agency on aging to carry out the mandates of the federal Older Americans Act of 1965, as amended. The area agencies shall (1) represent older persons within their geographic areas, (2) develop an
area plan for approval by the Department of [Social] Rehabilitation Services and upon such approval administer the plan, (3) coordinate and assist local public and nonprofit, private agencies in the development of programs, (4) receive and distribute federal and state funds for such purposes, in accordance with applicable law, and (5) carry out any additional duties and functions required by federal law and regulations.

Sec. 18. Section 17a-305 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) The Department of [Social] Rehabilitation Services shall equitably allocate, in accordance with federal law, federal funds received under Title IIIB and IIIC of the Older Americans Act to the five area agencies on aging established pursuant to section 17a-304. The department, before seeking federal approval to spend any amount above that allotted for administrative expenses under said act, shall inform the joint standing committees of the General Assembly having cognizance of matters relating to aging and human services that it is seeking such approval.

(b) Sixty per cent of the state funds appropriated to the five area agencies on aging for elderly nutrition and social services shall be allocated in the same proportion as allocations made pursuant to subsection (a) of this section. Forty per cent of all state funds appropriated to the five area agencies on aging for elderly nutrition and social services used for purposes other than the required nonfederal matching funds shall be allocated at the discretion of the Commissioner of [Social] Rehabilitation Services, in consultation with the five area agencies on aging, based on their need for such funds. Any state funds appropriated to the five area agencies on aging for administrative expenses shall be allocated equally.

(c) The Department of [Social] Rehabilitation Services, in consultation with the five area agencies on aging, shall review the
method of allocation set forth in subsection (a) of this section and shall report any findings or recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and human services.

(d) An area agency may request a person participating in the elderly nutrition program to pay a voluntary fee for meals furnished, except that no eligible person shall be denied a meal due to an inability to pay such fee.

Sec. 19. Section 17a-306 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof:

(Effective from passage):

The Department of [Social] Rehabilitation Services shall adopt regulations, in accordance with the provisions of chapter 54, to carry out the purposes, programs and services authorized pursuant to the Older Americans Act of 1965, as amended from time to time. The department may operate under any new policy necessary to conform to a requirement of a federal or joint state and federal program while it is in the process of adopting the policy in regulation form, provided the department posts such policy on the eRegulations System not later than twenty days after adopting the policy. Such policy shall be valid until the time final regulations are effective.

Sec. 20. Section 17a-310 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof:

(Effective from passage):

The Department of [Social] Rehabilitation Services may make a grant to any city, town or borough or public or private agency, organization or institution for the following purposes: (1) For community planning and coordination of programs carrying out the purposes of the Older Americans Act of 1965, as amended; (2) for demonstration programs or activities particularly valuable in carrying out such purposes; (3) for training of special personnel needed to carry
out such programs and activities; (4) for establishment of new or expansion of existing programs to carry out such purposes, including establishment of new or expansion of existing centers of service for older persons, providing recreational, cultural and other leisure time activities, and informational, transportation, referral and preretirement and postretirement counseling services for older persons and assisting such persons in providing volunteer community or civic services, except that no costs of construction, other than for minor alterations and repairs, shall be included in such establishment or expansion; and (5) for programs to develop or demonstrate approaches, methods and techniques for achieving or improving coordination of community services for older or aging persons and such other programs and services as may be allowed under Title III of the Older Americans Act of 1965, as amended, or to evaluate these approaches, techniques and methods, as well as others which may assist older or aging persons to enjoy wholesome and meaningful living and to continue to contribute to the strength and welfare of the state and nation.

Sec. 21. Section 17a-313 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The Department of [Social] Rehabilitation Services may use moneys appropriated for the purposes of section 17a-310 for the expenses of administering the grant program under said section, provided the total of such moneys so used shall not exceed five per cent of the moneys so appropriated.

Sec. 22. Section 17a-314 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in this section:

(1) "CHOICES" means Connecticut's programs for health insurance assistance, outreach, information and referral, counseling and eligibility screening; and
(2) "CHOICES health insurance assistance program" means the federally recognized state health insurance assistance program funded pursuant to P.L. 101-508 and administered by the Department of [Social Rehabilitation Services, in conjunction with the area agencies on aging and the Center for Medicare Advocacy, that provides free information and assistance related to health insurance issues and concerns of older persons and other Medicare beneficiaries in Connecticut.

(b) The Department of [Social Rehabilitation Services shall administer the CHOICES health insurance assistance program, which shall be a comprehensive Medicare advocacy program that provides assistance to Connecticut residents who are Medicare beneficiaries.

(c) The program shall provide: (1) Toll-free telephone access for consumers to obtain advice and information on Medicare benefits, including prescription drug benefits available through the Medicare Part D program, the Medicare appeals process, health insurance matters applicable to Medicare beneficiaries and long-term care options available in the state at least five days per week during normal business hours; (2) information, advice and representation, where appropriate, concerning the Medicare appeals process, by a qualified attorney or paralegal at least five days per week during normal business hours; (3) information through appropriate means and format, including written materials, to Medicare beneficiaries, their families, senior citizens and organizations regarding Medicare benefits, including prescription drug benefits available through Medicare Part D and other pharmaceutical drug company programs and long-term care options available in the state; (4) information concerning Medicare plans and services, private insurance policies and federal and state-funded programs that are available to beneficiaries to supplement Medicare coverage; (5) information permitting Medicare beneficiaries to compare and evaluate their options for delivery of Medicare and supplemental insurance services; (6) information concerning the procedure to appeal a denial of care and the procedure to request an expedited appeal of a denial of care; and (7) any other
information the program or the Commissioner of [Social] Rehabilitation Services deems relevant to Medicare beneficiaries.

(d) The Commissioner of [Social] Rehabilitation Services may include any additional functions necessary to conform to federal grant requirements.

(e) All hospitals, as defined in section 19a-490, which treat persons covered by Medicare Part A shall: (1) Notify incoming patients covered by Medicare of the availability of the services established pursuant to subsection (c) of this section, (2) post or cause to be posted in a conspicuous place therein the toll-free number established pursuant to subsection (c) of this section, and (3) provide each Medicare patient with the toll-free number and information on how to access the CHOICES program.

(f) The Commissioner of [Social] Rehabilitation Services may adopt regulations, in accordance with chapter 54, as necessary to implement the provisions of this section.

Sec. 23. Subsection (a) of section 17a-316a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) The Commissioner of [Social] Rehabilitation Services shall develop and administer a program to provide a single, coordinated system of information and access for individuals seeking long-term support, including in-home, community-based and institutional services. The program shall be the state Aging and Disability Resource Center Program in accordance with the federal Older Americans Act Amendments of 2006, P.L. 109-365 and shall be administered as part of the Department of [Social] Rehabilitation Services' CHOICES program in accordance with subdivision (1) of subsection (a) of section 17a-314. Consumers served by the program shall include, but not be limited to, those sixty years of age or older and those eighteen years of age or older with disabilities and caregivers.
Sec. 24. Section 17a-405 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in this chapter:

(1) "State agency" means the [Office of Policy and Management]
Department of Rehabilitation Services.

(2) "Office" means the Office of the Long-Term Care Ombudsman established in this section.

(3) "State Ombudsman" means the State Ombudsman established in this section.

(4) "Program" means the long-term care ombudsman program established in this section.

(5) "Representative" includes a regional ombudsman, a residents' advocate or an employee of the Office of the Long-Term Care Ombudsman who is individually designated by the State Ombudsman.

(6) "Resident" means an older individual who resides in or is a patient in a long-term care facility who is sixty years of age or older.

(7) "Long-term care facility" means any skilled nursing facility, as defined in Section 1819(a) of the Social Security Act, (42 USC 1395i-3(a)) any nursing facility, as defined in Section 1919(a) of the Social Security Act, (42 USC 1396r(a)) a board and care facility as defined in Section 102(19) of the federal Older Americans Act, (42 USC 3002(19)) and for purposes of ombudsman program coverage, an institution regulated by the state pursuant to Section 1616(e) of the Social Security Act, (42 USC 1382e(e)) and any other adult care home similar to a facility or nursing facility or board and care home.

(8) " Secretary" means the Secretary of the Office of Policy and Management] "Commissioner" means the Commissioner of
Rehabilitation Services.

(9) "Applicant" means an older individual who has applied for admission to a long-term care facility.

(b) There is established an independent Office of the Long-Term Care Ombudsman within the Department of Rehabilitation Services. The Commissioner of Rehabilitation Services shall appoint a State Ombudsman who shall be selected from among individuals with expertise and experience in the fields of long-term care and advocacy to head the office and the State Ombudsman shall appoint assistant regional ombudsmen. In the event the State Ombudsman or an assistant regional ombudsman is unable to fulfill the duties of the office, the [Secretary of the Office of Policy and Management] shall appoint an acting State Ombudsman and the State Ombudsman shall appoint an acting assistant regional ombudsman.

(c) Notwithstanding the provisions of subsection (b) of this section, on and after July 1, 1990, the positions of State Ombudsman and regional ombudsmen shall be classified service positions. The State Ombudsman and regional ombudsmen holding said positions on said date shall continue to serve in their positions as if selected through classified service procedures. As vacancies occur in such positions thereafter, such vacancies shall be filled in accordance with classified service procedures.

Sec. 25. Section 17a-407 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

No person may perform any functions as a residents' advocate until the person has successfully completed a course of training required by the State Ombudsman. Any residents' advocate who fails to complete such a course within a reasonable time after appointment may be removed by the State Ombudsman or the regional ombudsman for the region in which such residents' advocate serves. The [Secretary of the
Office of Policy and Management Commissioner of Rehabilitation Services, after consultation with the State Ombudsman, shall adopt regulations, in accordance with the provisions of chapter 54, to carry out the provisions of this section. Such regulations shall include, but not be limited to, the course of training required by this section.

Sec. 26. Section 17a-416 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The [Secretary of the Office of Policy and Management] Commissioner of Rehabilitation Services, after consultation with the State Ombudsman, shall adopt regulations in accordance with the provisions of chapter 54, to carry out the provisions of sections 17a-405 to 17a-417, inclusive, 19a-531 and 19a-532.

Sec. 27. Section 17a-417 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The [Secretary of the Office of Policy and Management] Commissioner of Rehabilitation Services shall require the State Ombudsman to:

(1) Prepare an annual report:

(A) Describing the activities carried out by the office in the year for which the report is prepared;

(B) Containing and analyzing the data collected under section 17a-418;

(C) Evaluating the problems experienced by and the complaints made by or on behalf of residents;

(D) Containing recommendations for (i) improving the quality of the care and life of the residents, and (ii) protecting the health, safety,
welfare and rights of the residents;

(E) (i) Analyzing the success of the program including success in providing services to residents of long-term care facilities; and (ii) identifying barriers that prevent the optimal operation of the program; and

(F) Providing policy, regulatory and legislative recommendations to solve identified problems, to resolve the complaints, to improve the quality of the care and life of residents, to protect the health, safety, welfare and rights of residents and to remove the barriers that prevent the optimal operation of the program.

(2) Analyze, comment on and monitor the development and implementation of federal, state and local laws, regulations and other government policies and actions that pertain to long-term care facilities and services, and to the health, safety, welfare and rights of residents in the state, and recommend any changes in such laws, regulations and policies as the office determines to be appropriate.

(3) (A) Provide such information as the office determines to be necessary to public and private agencies, legislators and other persons, regarding (i) the problems and concerns of older individuals residing in long-term care facilities; and (ii) recommendations related to the problems and concerns; and (B) make available to the public and submit to the federal assistant secretary for aging, the Governor, the General Assembly, the Department of Public Health and other appropriate governmental entities, each report prepared under subdivision (1) of this section.

Sec. 28. Subsection (c) of section 17a-411 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(c) The Commissioner of [Social] Rehabilitation Services shall have authority to seek funding for the purposes contained in this section from public and private sources, including but not limited to any
federal or state funded programs.

Sec. 29. Subsection (b) of section 17a-667 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(b) The council shall consist of the following members: (1) The Secretary of the Office of Policy and Management, or the secretary's designee; (2) the Commissioners of Children and Families, Consumer Protection, Correction, Education, Mental Health and Addiction Services, Public Health, Emergency Services and Public Protection, Rehabilitation Services and Social Services, and the Insurance Commissioner, or their designees; (3) the Chief Court Administrator, or the Chief Court Administrator's designee; (4) the chairperson of the Board of Regents for Higher Education, or the chairperson's designee; (5) the president of The University of Connecticut, or the president's designee; (6) the Chief State's Attorney, or the Chief State's Attorney's designee; (7) the Chief Public Defender, or the Chief Public Defender's designee; and (8) the cochairpersons and ranking members of the joint standing committees of the General Assembly having cognizance of matters relating to public health, criminal justice and appropriations, or their designees. The Commissioner of Mental Health and Addiction Services and the Commissioner of Children and Families shall be cochairpersons of the council and may jointly appoint up to seven individuals to the council as follows: (A) Two individuals in recovery from a substance use disorder or representing an advocacy group for individuals with a substance use disorder; (B) a provider of community-based substance abuse services for adults; (C) a provider of community-based substance abuse services for adolescents; (D) an addiction medicine physician; (E) a family member of an individual in recovery from a substance use disorder; and (F) an emergency medicine physician currently practicing in a Connecticut hospital. The cochairpersons of the council may establish subcommittees and working groups and may appoint individuals other than members of the council to serve as members of the subcommittees or working groups. Such individuals may include, but need not be limited to: (i)
Licensed alcohol and drug counselors; (ii) pharmacists; (iii) municipal police chiefs; (iv) emergency medical services personnel; and (v) representatives of organizations that provide education, prevention, intervention, referrals, rehabilitation or support services to individuals with substance use disorder or chemical dependency.

Sec. 30. Subsection (b) of section 17b-4 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(b) The Department of Social Services, in conjunction with the Department of Public Health and the Department of Rehabilitation Services, may adopt regulations in accordance with the provisions of chapter 54 to establish requirements with respect to the submission of reports concerning financial solvency and quality of care by nursing homes for the purpose of determining the financial viability of such homes, identifying homes that appear to be experiencing financial distress and examining the underlying reasons for such distress. Such reports shall be submitted to the Nursing Home Financial Advisory Committee established under section 17b-339.

Sec. 31. Section 17b-251 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The Department of [Social] Rehabilitation Services shall establish an outreach program to educate consumers as to: (1) The need for long-term care; (2) mechanisms for financing such care; (3) the availability of long-term care insurance; and (4) the asset protection provided under sections 17b-252 to 17b-254, inclusive, and 38a-475. The Department of [Social] Rehabilitation Services shall provide public information to assist individuals in choosing appropriate insurance coverage.

Sec. 32. Subsection (c) of section 17b-337 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
(c) The Long-Term Care Planning Committee shall consist of: (1) The chairpersons and ranking members of the joint standing committees of the General Assembly having cognizance of matters relating to human services, public health, elderly services and long-term care; (2) the Commissioner of Social Services, or the commissioner’s designee; (3) one member of the Office of Policy and Management appointed by the Secretary of the Office of Policy and Management; (4) two members from the Department of Public Health appointed by the Commissioner of Public Health, one of whom is from the Office of Health Care Access division of the department; (5) one member from the Department of Housing appointed by the Commissioner of Housing; (6) one member from the Department of Developmental Services appointed by the Commissioner of Developmental Services; (7) one member from the Department of Mental Health and Addiction Services appointed by the Commissioner of Mental Health and Addiction Services; (8) one member from the Department of Transportation appointed by the Commissioner of Transportation; [and] (9) one member from the Department of Children and Families appointed by the Commissioner of Children and Families; and (10) one member from the Department of Rehabilitation Services appointed by the Commissioner of Rehabilitation Services. The committee shall convene no later than ninety days after June 4, 1998. Any vacancy shall be filled by the appointing authority. The chairperson shall be elected from among the members of the committee. The committee shall seek the advice and participation of any person, organization or state or federal agency it deems necessary to carry out the provisions of this section.

Sec. 33. Section 17b-349e of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in this section:

(1) "Respite care services" means support services which provide short-term relief from the demands of ongoing care for an individual
with Alzheimer's disease.

(2) "Caretaker" means a person who has the responsibility for the care of an individual with Alzheimer's disease or has assumed the responsibility for such individual voluntarily, by contract or by order of a court of competent jurisdiction.

(3) "Copayment" means a payment made by or on behalf of an individual with Alzheimer's disease for respite care services.

(4) "Individual with Alzheimer's disease" means an individual with Alzheimer's disease or related disorders.

(b) The Commissioner of [Social Rehabilitation Services] shall operate a program, within available appropriations, to provide respite care services for caretakers of individuals with Alzheimer's disease, provided such individuals with Alzheimer's disease meet the requirements set forth in subsection (c) of this section. Such respite care services may include, but need not be limited to (1) homemaker services; (2) adult day care; (3) temporary care in a licensed medical facility; (4) home-health care; (5) companion services; or (6) personal care assistant services. Such respite care services may be administered directly by the Department of [Social Rehabilitation Services], or through contracts for services with providers of such services, or by means of direct subsidy to caretakers of individuals with Alzheimer's disease to purchase such services.

(c) (1) No individual with Alzheimer's disease may participate in the program if such individual (A) has an annual income of more than forty-one thousand dollars or liquid assets of more than one hundred nine thousand dollars, or (B) is receiving services under the Connecticut home-care program for the elderly. On July 1, 2009, and annually thereafter, the commissioner shall increase such income and asset eligibility criteria over that of the previous fiscal year to reflect the annual cost of living adjustment in Social Security income, if any.

(2) No individual with Alzheimer's disease who participates in the
program may receive more than three thousand five hundred dollars
for services under the program in any fiscal year or receive more than
thirty days of out-of-home respite care services other than adult day
care services under the program in any fiscal year, except that the
commissioner shall adopt regulations pursuant to subsection (d) of this
section to provide up to seven thousand five hundred dollars for
services to a participant in the program who demonstrates a need for
additional services.

(3) The commissioner may require an individual with Alzheimer's
disease who participates in the program to pay a copayment for respite
care services under the program, except the commissioner may waive
such copayment upon demonstration of financial hardship by such
individual.

(d) The commissioner shall adopt regulations in accordance with the
provisions of chapter 54 to implement the provisions of this section.
Such regulations shall include, but need not be limited to (1) standards
for eligibility for respite care services; (2) the basis for priority in
receiving services; (3) qualifications and requirements of providers,
which shall include specialized training in Alzheimer's disease,
dementia and related disorders; (4) a requirement that providers
accredited by the Joint Commission on the Accreditation of Healthcare
Organizations, when available, receive preference in contracting for
services; (5) provider reimbursement levels; (6) limits on services and
cost of services; and (7) a fee schedule for copayments.

(e) The [Commissioner of Social Services] commissioner may
allocate any funds appropriated in excess of five hundred thousand
dollars for the program among the five area agencies on aging
according to need, as determined by [said] the commissioner.

Sec. 34. Subsection (d) of section 17b-352 of the 2018 supplement to
the general statutes is repealed and the following is substituted in lieu
thereof (Effective from passage):

(d) Any facility acting pursuant to subdivision (3) of subsection (b)
of this section shall provide written notice, at the same time it submits
its letter of intent, to all patients, guardians or conservators, if any, or
legally liable relatives or other responsible parties, if known, and shall
post such notice in a conspicuous location at the facility. The facility’s
written notice shall be accompanied by an informational letter issued
jointly from the Office of the Long-Term Care Ombudsman and the
Department of [Social] Rehabilitation Services on patients' rights and
services available as they relate to the letter of intent. The notice shall
state the following: (1) The projected date the facility will be
submitting its certificate of need application, (2) that only the
Department of Social Services has the authority to either grant, modify
or deny the application, (3) that the Department of Social Services has
up to ninety days to grant, modify or deny the certificate of need
application, (4) a brief description of the reason or reasons for
submitting a request for permission, (5) that no patient shall be
involuntarily transferred or discharged within or from a facility
pursuant to state and federal law because of the filing of the certificate
of need application, (6) that all patients have a right to appeal any
proposed transfer or discharge, and (7) the name, mailing address and
telephone number of the Office of the Long-Term Care Ombudsman
and local legal aid office.

Sec. 35. Section 21a-3a of the 2018 supplement to the general statutes
is repealed and the following is substituted in lieu thereof (Effective
from passage):

The Department of Consumer Protection, in collaboration with the
Department of [Social] Rehabilitation Services, shall conduct a public
awareness campaign, within available funding, to educate elderly
consumers and caregivers on ways to resist aggressive marketing
tactics and scams.

Sec. 36. Section 38a-47 of the 2018 supplement to the general statutes
is repealed and the following is substituted in lieu thereof (Effective
from passage):
All domestic insurance companies and other domestic entities subject to taxation under chapter 207 shall, in accordance with section 38a-48, annually pay to the Insurance Commissioner, for deposit in the Insurance Fund established under section 38a-52a, an amount equal to the actual expenditures made by the Insurance Department during each fiscal year, and the actual expenditures made by the Office of the Healthcare Advocate, including the cost of fringe benefits for department and office personnel as estimated by the Comptroller, plus (1) the expenditures made on behalf of the department and the office from the Capital Equipment Purchase Fund pursuant to section 4a-9 for such year, and (2) the amount appropriated to the Department of [Social] Rehabilitation Services for the fall prevention program established in section 17a-303a from the Insurance Fund for the fiscal year, but excluding expenditures paid for by fraternal benefit societies, foreign and alien insurance companies and other foreign and alien entities under sections 38a-49 and 38a-50. Payments shall be made by assessment of all such domestic insurance companies and other domestic entities calculated and collected in accordance with the provisions of section 38a-48. Any such domestic insurance company or other domestic entity aggrieved because of any assessment levied under this section may appeal therefrom in accordance with the provisions of section 38a-52.

Sec. 37. Section 38a-48 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) On or before June thirtieth, annually, the Commissioner of Revenue Services shall render to the Insurance Commissioner a statement certifying the amount of taxes or charges imposed on each domestic insurance company or other domestic entity under chapter 207 on business done in this state during the preceding calendar year. The statement for local domestic insurance companies shall set forth the amount of taxes and charges before any tax credits allowed as provided in subsection (a) of section 12-202.
(b) On or before July thirty-first, annually, the Insurance Commissioner and the Office of the Healthcare Advocate shall render to each domestic insurance company or other domestic entity liable for payment under section 38a-47: (1) A statement that includes (A) the amount appropriated to the Insurance Department and the Office of the Healthcare Advocate for the fiscal year beginning July first of the same year, (B) the cost of fringe benefits for department and office personnel for such year, as estimated by the Comptroller, (C) the estimated expenditures on behalf of the department and the office from the Capital Equipment Purchase Fund pursuant to section 4a-9 for such year, and (D) the amount appropriated to the Department of Social Rehabilitation Services for the fall prevention program established in section 17a-303a from the Insurance Fund for the fiscal year; (2) a statement of the total taxes imposed on all domestic insurance companies and domestic insurance entities under chapter 207 on business done in this state during the preceding calendar year; and (3) the proposed assessment against that company or entity, calculated in accordance with the provisions of subsection (c) of this section, provided for the purposes of this calculation the amount appropriated to the Insurance Department and the Office of the Healthcare Advocate plus the cost of fringe benefits for department and office personnel and the estimated expenditures on behalf of the department and the office from the Capital Equipment Purchase Fund pursuant to section 4a-9 shall be deemed to be the actual expenditures of the department and the office, and the amount appropriated to the Department of Social Rehabilitation Services from the Insurance Fund for the fiscal year for the fall prevention program established in section 17a-303a shall be deemed to be the actual expenditures for the program.

(c) (1) The proposed assessments for each domestic insurance company or other domestic entity shall be calculated by (A) allocating twenty per cent of the amount to be paid under section 38a-47 among the domestic entities organized under sections 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, in proportion to their
respective shares of the total taxes and charges imposed under chapter 207 on such entities on business done in this state during the preceding calendar year, and (B) allocating eighty per cent of the amount to be paid under section 38a-47 among all domestic insurance companies and domestic entities other than those organized under sections 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, in proportion to their respective shares of the total taxes and charges imposed under chapter 207 on such domestic insurance companies and domestic entities on business done in this state during the preceding calendar year, provided if there are no domestic entities organized under sections 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, at the time of assessment, one hundred per cent of the amount to be paid under section 38a-47 shall be allocated among such domestic insurance companies and domestic entities.

(2) When the amount any such company or entity is assessed pursuant to this section exceeds twenty-five per cent of the actual expenditures of the Insurance Department and the Office of the Healthcare Advocate, such excess amount shall not be paid by such company or entity but rather shall be assessed against and paid by all other such companies and entities in proportion to their respective shares of the total taxes and charges imposed under chapter 207 on business done in this state during the preceding calendar year, except that for purposes of any assessment made to fund payments to the Department of Public Health to purchase vaccines, such company or entity shall be responsible for its share of the costs, notwithstanding whether its assessment exceeds twenty-five per cent of the actual expenditures of the Insurance Department and the Office of the Healthcare Advocate. The provisions of this subdivision shall not be applicable to any corporation which has converted to a domestic mutual insurance company pursuant to section 38a-155 upon the effective date of any public act which amends said section to modify or remove any restriction on the business such a company may engage in, for purposes of any assessment due from such company on and after such effective date.
(d) For purposes of calculating the amount of payment under section 38a-47, as well as the amount of the assessments under this section, the "total taxes imposed on all domestic insurance companies and other domestic entities under chapter 207" shall be based upon the amounts shown as payable to the state for the calendar year on the returns filed with the Commissioner of Revenue Services pursuant to chapter 207; with respect to calculating the amount of payment and assessment for local domestic insurance companies, the amount used shall be the taxes and charges imposed before any tax credits allowed as provided in subsection (a) of section 12-202.

(e) On or before September thirtieth, annually, for each fiscal year ending prior to July 1, 1990, the Insurance Commissioner and the Healthcare Advocate, after receiving any objections to the proposed assessments and making such adjustments as in their opinion may be indicated, shall assess each such domestic insurance company or other domestic entity an amount equal to its proposed assessment as so adjusted. Each domestic insurance company or other domestic entity shall pay to the Insurance Commissioner on or before October thirty-first an amount equal to fifty per cent of its assessment adjusted to reflect any credit or amount due from the preceding fiscal year as determined by the commissioner under subsection (g) of this section. Each domestic insurance company or other domestic entity shall pay to the Insurance Commissioner on or before the following April thirtieth, the remaining fifty per cent of its assessment.

(f) On or before September first, annually, for each fiscal year ending after July 1, 1990, the Insurance Commissioner and the Healthcare Advocate, after receiving any objections to the proposed assessments and making such adjustments as in their opinion may be indicated, shall assess each such domestic insurance company or other domestic entity an amount equal to its proposed assessment as so adjusted. Each domestic insurance company or other domestic entity shall pay to the Insurance Commissioner (1) on or before June 30, 1990, and on or before June thirtieth annually thereafter, an estimated payment against its assessment for the following year equal to twenty-
five per cent of its assessment for the fiscal year ending such June thirtieth, (2) on or before September thirtieth, annually, twenty-five per cent of its assessment adjusted to reflect any credit or amount due from the preceding fiscal year as determined by the commissioner under subsection (g) of this section, and (3) on or before the following December thirty-first and March thirty-first, annually, each domestic insurance company or other domestic entity shall pay to the Insurance Commissioner the remaining fifty per cent of its proposed assessment to the department in two equal installments.

(g) If the actual expenditures for the fall prevention program established in section 17a-303a are less than the amount allocated, the Commissioner of [Social] Rehabilitation Services shall notify the Insurance Commissioner and the Healthcare Advocate. Immediately following the close of the fiscal year, the Insurance Commissioner and the Healthcare Advocate shall recalculate the proposed assessment for each domestic insurance company or other domestic entity in accordance with subsection (c) of this section using the actual expenditures made by the Insurance Department and the Office of the Healthcare Advocate during that fiscal year, the actual expenditures made on behalf of the department and the office from the Capital Equipment Purchase Fund pursuant to section 4a-9 and the actual expenditures for the fall prevention program. On or before July thirty-first, the Insurance Commissioner and the Healthcare Advocate shall render to each such domestic insurance company and other domestic entity a statement showing the difference between their respective recalculated assessments and the amount they have previously paid. On or before August thirty-first, the Insurance Commissioner and the Healthcare Advocate, after receiving any objections to such statements, shall make such adjustments which in their opinion may be indicated, and shall render an adjusted assessment, if any, to the affected companies.

(h) If any assessment is not paid when due, a penalty of twenty-five dollars shall be added thereto, and interest at the rate of six per cent per annum shall be paid thereafter on such assessment and penalty.
(i) The [commissioner] Insurance Commissioner shall deposit all payments made under this section with the State Treasurer. On and after June 6, 1991, the moneys so deposited shall be credited to the Insurance Fund established under section 38a-52a and shall be accounted for as expenses recovered from insurance companies.

Sec. 38. Section 38a-475 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The Insurance Department shall only precertify long-term care insurance policies that (1) alert the purchaser to the availability of consumer information and public education provided by the Department of [Social] Rehabilitation Services pursuant to section 17b-251; (2) offer the option of home and community-based services in addition to nursing home care; (3) in all home care plans, include case management services delivered by an access agency approved by the Office of Policy and Management and the Department of Social Services as meeting the requirements for such agency as defined in regulations adopted pursuant to subsection (e) of section 17b-342, which services shall include, but need not be limited to, the development of a comprehensive individualized assessment and care plan and, as needed, the coordination of appropriate services and the monitoring of the delivery of such services; (4) provide inflation protection; (5) provide for the keeping of records and an explanation of benefit reports on insurance payments which count toward Medicaid resource exclusion; and (6) provide the management information and reports necessary to document the extent of Medicaid resource protection offered and to evaluate the Connecticut Partnership for Long-Term Care. No policy shall be precertified if it requires prior hospitalization or a prior stay in a nursing home as a condition of providing benefits. The commissioner may adopt regulations, in accordance with chapter 54, to carry out the precertification provisions of this section.

Sec. 39. Section 17a-302a of the 2018 supplement to the general
The Department of [Social] Rehabilitation Services shall hold quarterly meetings with nutrition service stakeholders to (1) develop recommendations to address complexities in the administrative processes of nutrition services programs, (2) establish quality control benchmarks in such programs, and (3) help move toward greater quality, efficiency and transparency in the elderly nutrition program. Stakeholders shall include, but need not be limited to, (A) one representative of each of the following: (i) Area agencies on aging, (ii) access agencies, (iii) the Commission on Women, Children and Seniors, and (iv) nutrition providers, and (B) one or more representatives of (i) food security programs, (ii) contractors, (iii) nutrition host sites, and (iv) consumers.

Sec. 40. Subsection (c) of section 17b-28 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(c) On and after October 31, 2017, the council shall be composed of the following members:

(1) The chairpersons and ranking members of the joint standing committees of the General Assembly having cognizance of matters relating to aging, human services, public health and appropriations and the budgets of state agencies, or their designees;

(2) Five appointed by the speaker of the House of Representatives, one of whom shall be a member of the General Assembly, one of whom shall be a community provider of adult Medicaid health services, one of whom shall be a recipient of Medicaid benefits for the aged, blind and disabled or an advocate for such a recipient, one of whom shall be a representative of the state’s federally qualified health clinics and one of whom shall be a member of the Connecticut Hospital Association;
(3) Five appointed by the president pro tempore of the Senate, one of whom shall be a member of the General Assembly, one of whom shall be a representative of the home health care industry, one of whom shall be a primary care medical home provider, one of whom shall be an advocate for Department of Children and Families foster families and one of whom shall be a representative of the business community with experience in cost efficiency management;

(4) Three appointed by the majority leader of the House of Representatives, one of whom shall be an advocate for persons with substance abuse disabilities, one of whom shall be a Medicaid dental provider and one of whom shall be a representative of the for-profit nursing home industry;

(5) Three appointed by the majority leader of the Senate, one of whom shall be a representative of school-based health centers, one of whom shall be a recipient of benefits under the HUSKY Health program and one of whom shall be a physician who serves Medicaid clients;

(6) Three appointed by the minority leader of the House of Representatives, one of whom shall be an advocate for persons with disabilities, one of whom shall be a dually eligible Medicaid-Medicare beneficiary or an advocate for such a beneficiary and one of whom shall be a representative of the not-for-profit nursing home industry;

(7) Three appointed by the minority leader of the Senate, one of whom shall be a low-income adult recipient of Medicaid benefits or an advocate for such a recipient, one of whom shall be a representative of hospitals and one of whom shall be a representative of the business community with experience in cost efficiency management;

(8) The executive director of the Commission on Women, Children and Seniors or the executive director's designee;

(9) A member of the Commission on Women, Children and Seniors, designated by the executive director;
(10) A representative of the Long-Term Care Advisory Council;

(11) The Commissioners of Social Services, Children and Families, Public Health, Developmental Services, Rehabilitation Services and Mental Health and Addiction Services, or their designees, who shall be ex-officio nonvoting members;

(12) The Comptroller, or the Comptroller’s designee, who shall be an ex-officio nonvoting member;

(13) The Secretary of the Office of Policy and Management, or the secretary’s designee, who shall be an ex-officio nonvoting member; and

(14) One representative of an administrative services organization which contracts with the Department of Social Services in the administration of the Medicaid program, who shall be a nonvoting member.

Sec. 41. Subsection (a) of section 12-217 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage and applicable to income years commencing on or after January 1, 2017):

(a) (1) In arriving at net income as defined in section 12-213, whether or not the taxpayer is taxable under the federal corporation net income tax, there shall be deducted from gross income, (A) all items deductible under the Internal Revenue Code effective and in force on the last day of the income year except (i) any taxes imposed under the provisions of this chapter which are paid or accrued in the income year and in the income year commencing January 1, 1989, and thereafter, any taxes in any state of the United States or any political subdivision of such state, or the District of Columbia, imposed on or measured by the income or profits of a corporation which are paid or accrued in the income year, (ii) deductions for depreciation, which shall be allowed as provided in subsection (b) of this section, (iii) deductions for qualified domestic production activities income, as provided in Section 199 of the Internal Revenue Code, and (iv) in the case of any captive real estate
investment trust, the deduction for dividends paid provided under Section 857(b)(2) of the Internal Revenue Code, and (B) additionally, in the case of a regulated investment company, the sum of (i) the exempt-interest dividends, as defined in the Internal Revenue Code, and (ii) expenses, bond premium, and interest related to tax-exempt income that are disallowed as deductions under the Internal Revenue Code, and (C) in the case of a taxpayer maintaining an international banking facility as defined in the laws of the United States or the regulations of the Board of Governors of the Federal Reserve System, as either may be amended from time to time, the gross income attributable to the international banking facility, provided, no expense or loss attributable to the international banking facility shall be a deduction under any provision of this section, and (D) additionally, in the case of all taxpayers, all dividends as defined in the Internal Revenue Code effective and in force on the last day of the income year not otherwise deducted from gross income, including dividends received from a DISC or former DISC as defined in Section 992 of the Internal Revenue Code and dividends deemed to have been distributed by a DISC or former DISC as provided in Section 995 of said Internal Revenue Code, other than thirty per cent of dividends received from a domestic corporation in which the taxpayer owns less than twenty per cent of the total voting power and value of the stock of such corporation, and (E) additionally, in the case of all taxpayers, the value of any capital gain realized from the sale of any land, or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where such land is to be permanently preserved as protected open space or to a water company, as defined in section 25-32a, where such land is to be permanently preserved as protected open space or as Class I or Class II water company land, and (F) in the case of manufacturers, the amount of any contribution to a manufacturing reinvestment account established pursuant to section 32-9zz in the income year that such contribution is made to the extent not deductible for federal income tax purposes, [and] (G) additionally, to the extent allowable under subsection (g) of section 32-776, the amount paid by a 7/7 participant, as defined in section 32-776, for the
remediation of a brownfield, and (H) the amount of any contribution made on or after December 23, 2017, by the state of Connecticut or a political subdivision thereof to the extent included in a company's gross income under Section 118(b)(2) of the Internal Revenue Code.

(2) (A) No deduction shall be allowed for [(A)] (i) expenses related to dividends [which] that are allowable as a deduction or credit under the Internal Revenue Code, and [(B)] (ii) federal taxes on income or profits, losses of other calendar or fiscal years, retroactive to include all calendar or fiscal years beginning after January 1, 1935, interest received from federal, state and local government securities, if any such deductions are allowed by the federal government.

(B) For purposes of this subdivision, expenses related to dividends shall equal five per cent of all dividends received by a company during an income year. The net income associated with the disallowance of expenses related to dividends shall be apportioned, if the company conducts business within and without the state or is required to apportion its income under section 12-218b, in accordance with this chapter.

(3) Notwithstanding any provision of this section to the contrary, no dividend received from a real estate investment trust shall be deductible under this section by the recipient unless the dividend is: (A) Deductible under Section 243 of the Internal Revenue Code; (B) received by a qualified dividend recipient from a qualified real estate investment trust and, as of the last day of the period for which such dividend is paid, persons, not including the qualified dividend recipient or any person that is either a related person to, or an employee or director of, the qualified dividend recipient, have outstanding cash capital contributions to the qualified real estate investment trust that, in the aggregate, exceed five per cent of the fair market value of the aggregate real estate assets, valued as of the last day of the period for which such dividend is paid, then held by the qualified real estate investment trust; or (C) received from a captive real estate investment trust that is subject to the tax imposed under this
chapter. For purposes of this section, a "related person" is as defined in subdivision (7) of subsection (a) of section 12-217m, "real estate assets" is as defined in Section 856 of the Internal Revenue Code, a "qualified dividend recipient" means a dividend recipient who has invested in a qualified real estate investment trust prior to April 1, 1997, and a "qualified real estate investment trust" means an entity that both was incorporated and had contributed to it a minimum of five hundred million dollars worth of real estate assets prior to April 1, 1997, and that elects to be a real estate investment trust under Section 856 of the Internal Revenue Code prior to April 1, 1998.

(4) Notwithstanding any provision of this section to the contrary, (A) any excess of the deductions provided in this section for any income year commencing on or after January 1, 1973, over the gross income for such year or the amount of such excess apportioned to this state under the provisions of this chapter, shall be an operating loss of such income year and shall be deductible as an operating loss carry-over for operating losses incurred prior to income years commencing January 1, 2000, in each of the five income years following such loss year, and for operating losses incurred in income years commencing on or after January 1, 2000, in each of the twenty income years following such loss year, except that (i) for income years commencing prior to January 1, 2015, the portion of such operating loss which may be deducted as an operating loss carry-over in any income year following such loss year shall be limited to the lesser of (I) any net income greater than zero of such income year following such loss year, or in the case of a company entitled to apportion its net income under the provisions of this chapter, the amount of such net income which is apportioned to this state pursuant thereto, or (II) the excess, if any, of such operating loss over the total of such net income for each of any prior income years following such loss year, such net income of each of such prior income years following such loss year for such purposes being computed without regard to any operating loss carry-over from such loss year allowed under this subparagraph and being regarded as not less than zero, and provided further the operating loss of any
income year shall be deducted in any subsequent year, to the extent
available for such deduction, before the operating loss of any
subsequent income year is deducted, (ii) for income years commencing
on or after January 1, 2015, the portion of such operating loss which
may be deducted as an operating loss carry-over in any income year
following such loss year shall be limited to the lesser of (I) fifty per
cent of net income of such income year following such loss year, or in
the case of a company entitled to apportion its net income under the
provisions of this chapter, fifty per cent of such net income which is
apportioned to this state pursuant thereto, or (II) the excess, if any, of
such operating loss over the operating loss deductions allowable with
respect to such operating loss under this subparagraph for each of any
prior income years following such loss year, such net income of each of
such prior income years following such loss year for such purposes
being computed without regard to any operating loss carry-over from
such loss year allowed under this subparagraph and being regarded as
not less than zero, and provided further the operating loss of any
income year shall be deducted in any subsequent year, to the extent
available for such deduction, before the operating loss of any
subsequent income year is deducted, and (iii) if a combined group so
elects, the combined group shall relinquish fifty per cent of its unused
operating losses incurred prior to the income year commencing on or
after January 1, 2015, and before January 1, 2016, and may utilize the
remaining operating loss carry-over without regard to the limitations
prescribed in subparagraph (A)(ii) of this subdivision. The portion of
such operating loss carry-over that may be deducted shall be limited to
the amount required to reduce a combined group’s tax under this
chapter, prior to surtax and prior to the application of credits, to two
million five hundred thousand dollars in any income year
commencing on or after January 1, 2015. Only after the combined
group’s remaining operating loss carry-over for operating losses
incurred prior to income years commencing January 1, 2015, has been
fully utilized, will the limitations prescribed in subparagraph (A)(ii) of
this subdivision apply. The combined group, or any member thereof,
shall make such election on its return for the income year beginning on
or after January 1, 2015, and before January 1, 2016, by the due date for such return, including any extensions. Only combined groups with unused operating losses in excess of six billion dollars from income years beginning prior to January 1, 2013, may make the election prescribed in this clause, and (B) any net capital loss, as defined in the
Internal Revenue Code effective and in force on the last day of the income year, for any income year commencing on or after January 1, 1973, shall be allowed as a capital loss carry-over to reduce, but not below zero, any net capital gain, as so defined, in each of the five following income years, in order of sequence, to the extent not exhausted by the net capital gain of any of the preceding of such five following income years, and (C) any net capital losses allowed and carried forward from prior years to income years beginning on or after January 1, 1973, for federal income tax purposes by companies entitled to a deduction for dividends paid under the Internal Revenue Code other than companies subject to the gross earnings taxes imposed under chapters 211 and 212, shall be allowed as a capital loss carry-over.

(5) This section shall not apply to a life insurance company as defined in the Internal Revenue Code effective and in force on the last day of the income year. For purposes of this section, the unpaid loss reserve adjustment required for nonlife insurance companies under the provisions of Section 832(b)(5) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, shall be applied without making the adjustment in Subparagraph (B) of said Section 832(b)(5).

(6) For purposes of determining net income under this section for income years commencing on or after January 1, 2018, the deduction allowed for business interest paid or accrued shall be determined as provided under the Internal Revenue Code, except that in making such determination, the provisions of Section 163(j) shall not apply.

Sec. 42. Subsection (a) of section 12-704 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from
passage and applicable to taxable years commencing on or after January 1, 2019):

(a) (1) Any resident or part-year resident of this state shall be allowed a credit against the tax otherwise due under this chapter in the amount of any income tax imposed on such resident or part-year resident for the taxable year by another state of the United States or a political subdivision thereof or the District of Columbia on income derived from sources therein and which is also subject to tax under this chapter.

(2) In the case of a resident, the credit provided under this section shall not exceed the proportion of the tax otherwise due under this chapter that the amount of the taxpayer's Connecticut adjusted gross income derived from or connected with sources in the other taxing jurisdiction bears to such taxpayer's Connecticut adjusted gross income under this chapter. The provisions of this section shall also apply to resident trusts and estates and, wherever reference is made in this section to residents of this state, such reference shall be construed to include resident trusts and estates.

(3) In the case of a part-year resident, the credit provided under this section shall not exceed the proportion of the tax otherwise due during the period of residency under this chapter that the amount of the taxpayer's Connecticut adjusted gross income derived from or connected with sources in the other jurisdiction during the period of residency bears to such taxpayer's Connecticut adjusted gross income during the period of residency under this chapter. The provisions of this section shall also apply to part-year resident trusts and, wherever reference is made in this section to part-year residents of this state, such reference shall be construed to include part-year resident trusts.

(4) The allowance of the credit provided under this section shall not reduce the tax otherwise due under this chapter to an amount less than what would have been due if the income subject to taxation by such other jurisdiction were excluded from Connecticut adjusted gross income.
income.

(5) For purposes of this subsection, a tax on wages that is paid to another state of the United States or a political subdivision thereof or the District of Columbia by an employer on behalf of an employee and for which a credit is allowed by such other jurisdiction shall be considered an income tax and a comparable credit may be claimed by the resident or part-year resident, subject to the limitations set forth in this subsection, in the form and manner prescribed by the commissioner.

Sec. 43. Subdivision (2) of subsection (b) of section 12-711 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage and applicable to taxable years commencing on or after January 1, 2019):

(2) (A) Before, on and after December 29, 2015, income from a business, trade, profession or occupation carried on in this state includes, but is not limited to, compensation paid to a nonresident natural person for rendering personal services as an employee in this state. For taxable years commencing on or after January 1, 2016, compensation for personal services rendered in this state by such nonresident employee who is present in this state for not more than fifteen days during a taxable year shall not constitute income derived from sources within this state. If a nonresident employee is present in this state for more than fifteen days during a taxable year, all compensation the employee receives for the rendering of all personal services in this state during the taxable year shall constitute income derived from sources within this state during the taxable year.

(B) For purposes of determining whether a nonresident employee is "present in this state" under subparagraph (A) of this subdivision, presence in this state for any part of a day constitutes being present in this state for that entire day unless such presence is solely for the purpose of transit through this state. The provisions of this subparagraph shall not apply to subsection (c) of this section or to any
other provision of law unless expressly provided.

(C) For purposes of determining the compensation derived from or connected with sources within this state, a nonresident natural person shall include income from days worked outside this state for such person's convenience if such person's state of domicile uses a similar test.

[(C)] (D) The provisions of this subdivision shall not apply to sources of income from a business, trade, profession, or occupation carried on in this state other than compensation for personal services rendered by a nonresident employee, and shall not apply to sources of income derived by an athlete, entertainer or performing artist, including, but not limited to, a member of an athletic team.

Sec. 44. Subsection (a) of section 539 of substitute house bill 5163 of the current session, as amended by House Amendment Schedule "A", is repealed and the following is substituted in lieu thereof (Effective July 1, 2018):

(a) Each local or regional board of education shall request that each child enrolled in the public schools submit to an oral health assessment pursuant to the provisions of this section. Such oral health assessment shall be conducted by (1) a dentist licensed pursuant to chapter 379 of the general statutes, (2) a dental hygienist licensed pursuant to chapter 379a of the general statutes, (3) a legally qualified practitioner trained in conducting an oral health assessment as part of a training program approved by the Commissioner of Public Health, (4) a physician assistant licensed pursuant to chapter 370 of the general statutes and trained in conducting an oral health assessment as part of such a training program, or (5) an advanced practice registered nurse licensed pursuant to chapter 378 of the general statutes and trained in conducting an oral health assessment of such a training program. No oral health assessment shall be made of any child enrolled in the public schools unless the parent or guardian of such child consents to such assessment and such assessment is made in the presence of the child's
parent or guardian or in the presence of another school employee, except that no parent or guardian shall be required to be present when such assessment is conducted by a licensed outpatient clinic operating on school grounds. The parent or guardian of such child shall receive prior written notice and shall have a reasonable opportunity to opt his or her child out of such assessment, be present at such assessment or provide for such assessment himself or herself. A local or regional board of education may not deny enrollment or continued attendance in public school to any child who does not submit to an oral health assessment pursuant to this section."

<table>
<thead>
<tr>
<th>Section</th>
<th>Effect Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>from passage</td>
<td>19a-77(b)</td>
</tr>
<tr>
<td>2</td>
<td>July 1, 2018</td>
<td>PA 14-217, Sec. 219</td>
</tr>
<tr>
<td>3</td>
<td>July 1, 2018</td>
<td>New section</td>
</tr>
<tr>
<td>4</td>
<td>July 1, 2018</td>
<td>PA 17-2 of the June Sp. Sess., Sec. 697</td>
</tr>
<tr>
<td>5</td>
<td>from passage</td>
<td>19a-36i</td>
</tr>
<tr>
<td>6</td>
<td>from passage</td>
<td>New section</td>
</tr>
<tr>
<td>7</td>
<td>from passage</td>
<td>8-119f</td>
</tr>
<tr>
<td>8</td>
<td>from passage</td>
<td>17b-650a</td>
</tr>
<tr>
<td>9</td>
<td>from passage</td>
<td>17b-1</td>
</tr>
<tr>
<td>10</td>
<td>from passage</td>
<td>17b-2</td>
</tr>
<tr>
<td>11</td>
<td>from passage</td>
<td>3-123aa(c)</td>
</tr>
<tr>
<td>12</td>
<td>from passage</td>
<td>4-38c</td>
</tr>
<tr>
<td>13</td>
<td>July 1, 2019</td>
<td>4-38c</td>
</tr>
<tr>
<td>14</td>
<td>from passage</td>
<td>7-127b</td>
</tr>
<tr>
<td>15</td>
<td>from passage</td>
<td>17a-302(a)</td>
</tr>
<tr>
<td>16</td>
<td>from passage</td>
<td>17a-303a</td>
</tr>
<tr>
<td>17</td>
<td>from passage</td>
<td>17a-304</td>
</tr>
<tr>
<td>18</td>
<td>from passage</td>
<td>17a-305</td>
</tr>
<tr>
<td>19</td>
<td>from passage</td>
<td>17a-306</td>
</tr>
<tr>
<td>20</td>
<td>from passage</td>
<td>17a-310</td>
</tr>
<tr>
<td>21</td>
<td>from passage</td>
<td>17a-313</td>
</tr>
<tr>
<td>22</td>
<td>from passage</td>
<td>17a-314</td>
</tr>
<tr>
<td>23</td>
<td>from passage</td>
<td>17a-316a(a)</td>
</tr>
<tr>
<td>24</td>
<td>from passage</td>
<td>17a-405</td>
</tr>
<tr>
<td>Section</td>
<td>Description</td>
<td>Reference</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Sec. 25</td>
<td>from passage</td>
<td>17a-407</td>
</tr>
<tr>
<td>Sec. 26</td>
<td>from passage</td>
<td>17a-416</td>
</tr>
<tr>
<td>Sec. 27</td>
<td>from passage</td>
<td>17a-417</td>
</tr>
<tr>
<td>Sec. 28</td>
<td>from passage</td>
<td>17a-411(c)</td>
</tr>
<tr>
<td>Sec. 29</td>
<td>from passage</td>
<td>17a-667(b)</td>
</tr>
<tr>
<td>Sec. 30</td>
<td>from passage</td>
<td>17b-4(b)</td>
</tr>
<tr>
<td>Sec. 31</td>
<td>from passage</td>
<td>17b-251</td>
</tr>
<tr>
<td>Sec. 32</td>
<td>from passage</td>
<td>17b-337(c)</td>
</tr>
<tr>
<td>Sec. 33</td>
<td>from passage</td>
<td>17b-349e</td>
</tr>
<tr>
<td>Sec. 34</td>
<td>from passage</td>
<td>17b-352(d)</td>
</tr>
<tr>
<td>Sec. 35</td>
<td>from passage</td>
<td>21a-3a</td>
</tr>
<tr>
<td>Sec. 36</td>
<td>from passage</td>
<td>38a-47</td>
</tr>
<tr>
<td>Sec. 37</td>
<td>from passage</td>
<td>38a-48</td>
</tr>
<tr>
<td>Sec. 38</td>
<td>from passage</td>
<td>38a-475</td>
</tr>
<tr>
<td>Sec. 39</td>
<td>from passage</td>
<td>17a-302a</td>
</tr>
<tr>
<td>Sec. 40</td>
<td>from passage</td>
<td>17b-28(c)</td>
</tr>
<tr>
<td>Sec. 41</td>
<td>from passage and applicable to income years commencing on or after January 1, 2017</td>
<td>12-217(a)</td>
</tr>
<tr>
<td>Sec. 42</td>
<td>from passage and applicable to taxable years commencing on or after January 1, 2019</td>
<td>12-704(a)</td>
</tr>
<tr>
<td>Sec. 43</td>
<td>from passage and applicable to taxable years commencing on or after January 1, 2019</td>
<td>12-711(b)(2)</td>
</tr>
<tr>
<td>Sec. 44</td>
<td>July 1, 2018</td>
<td>HB 5163 (current session), Sec. 539(a)</td>
</tr>
</tbody>
</table>