

Finance, Revenue and Bonding Committee

MEETING MINUTES

Wednesday, February 6, 2019

1:30 PM in Room 2E of the LOB

I. CONVENE MEETING:

The meeting was called to order at 1:30 PM by Chairman, Rep. Rojas J. 009.

The following committee members were present:

Senators: Cassano S. S04; Fonfara J. S01; Leone C. S27; Logan G. S17; Maroney J. S14; Martin H. S31; McCrory D. S02; Moore M. S22; Needleman N. S33; Sampson R. S16; Witkos K. S08

Representatives: Altobello E. 082; Barry J. 031; Butler L. 072; Candelora V. 086; Carney D. 023; Cheeseman H. 037; Concepcion J. 004; Davis C. 057; Devlin L. 134; Doucette J. 013; Elliott J. 088; Floren L. 149; Frey J. 111; Gresko J. 121; Hennessy J. 127; Hill L. 017; Klarides-Ditria N. 105; Kupchick B. 132; Lemar R. 096; Lopes R. 024; Meskers S. 150; Miller P. 145; Morin R. 028; Mushinsky M. 085; Paolillo A. 097; Perillo J. 113; Perone C. 137; Phipps Q. 100; Piscopo J. 076; Polletta J. 068; Rojas J. 009; Sanchez R. 025; Santiago H. 084; Scanlon S. 098; Stafstrom S. 129; Wood K. 029; Wood T. 141; Yaccarino D. 087

Absent were:

Senators:

Representatives: Rutigliano D. 123

II. REMARKS BY THE CHAIRS:

No remarks were made.

III. PROPOSED BILLS TO BE RESERVED FOR A SUBJECT MATTER PUBLIC HEARING:

Prior to the vote Sen. Sampson explained that an affirmative vote today is not an affirmation on how a member feels on that issue it is simply a vote in favor of holding a hearing.

A motion was made to reserve the following bills for a Subject Matter Public Hearing by Sen. Witkos and was seconded by Rep. Davis:

1. [Proposed S.B. No. 113](#) AN ACT WAIVING PENALTIES AND INTEREST INCURRED FOR FAILURE TO PAY ESTIMATED QUARTERLY INCOME TAX AMOUNTS IN EQUAL PORTIONS. (FIN)
2. [Proposed S.B. No. 124](#) AN ACT ESTABLISHING A TAX DEDUCTION FOR CONTRIBUTIONS TO A CITIZENS IN NEED ACCOUNT. (FIN)
3. [Proposed S.B. No. 128](#) AN ACT ESTABLISHING A TAX CREDIT FOR PREMIUM PAYMENTS FOR CERTAIN LONG-TERM CARE INSURANCE POLICIES. (FIN)
4. [Proposed S.B. No. 208](#) AN ACT EXEMPTING FROM THE PERSONAL INCOME TAX PROCEEDS FROM THE SALE OF AGRICULTURAL LAND DEVELOPMENT RIGHTS TO THE STATE. (FIN)
5. [Proposed S.B. No. 259](#) AN ACT CONCERNING THE IMPOSITION OF SALES AND USE TAXES ON PEER-TO-PEER HOSPITALITY SERVICES AND PROPERTY RENTALS. (FIN)
6. [Proposed S.B. No. 431](#) AN ACT CONCERNING PROPERTY TAX REFORM. (FIN)
7. [Proposed S.B. No. 475](#) AN ACT INCREASING THE SALES TAX RATE AND DEDICATING THE ADDITIONAL REVENUE TO MUNICIPALITIES. (FIN)
8. [Proposed S.B. No. 602](#) AN ACT ESTABLISHING A CREDIT AGAINST THE PERSONAL INCOME TAX FOR CERTAIN FIRST-TIME HOMEBUYERS. (FIN)
9. [Proposed H.B. No. 5096](#) AN ACT EXEMPTING RESIDENTIAL WHEELCHAIR RAMPS FROM THE SALES AND USE TAXES. (FIN)
10. [Proposed H.B. No. 5192](#) AN ACT ESTABLISHING A PILOT PROGRAM ALLOWING A TAX CREDIT FOR HOSPITALS THAT MAKE BEDS AVAILABLE FOR OPIOID ADDICTION TREATMENT SERVICES. (FIN)
11. [Proposed H.B. No. 5193](#) AN ACT EXEMPTING THE SALE OR TRANSFER OF PRIMARY DWELLINGS AFFECTED BY CRUMBLING FOUNDATIONS FROM THE REAL ESTATE CONVEYANCE TAX. (FIN)
12. [Proposed H.B. No. 5195](#) AN ACT REQUIRING A STUDY OF THE EARNED INCOME TAX CREDIT. (FIN)
13. [Proposed H.B. No. 5257](#) AN ACT EXEMPTING ALL AIRCRAFT FROM THE SALES AND USE TAXES. (FIN)
14. [Proposed H.B. No. 5261](#) AN ACT PHASING OUT THE CAPITAL STOCK TAX. (FIN)
15. [Proposed H.B. No. 5265](#) AN ACT CONCERNING THE BUSINESS ENTITY TAX LIABILITY OF BENEFIT CORPORATIONS. (FIN)

16. [Proposed H.B. No. 5401](#) AN ACT CONCERNING REIMBURSEMENT TO THE TOWN OF WALLINGFORD FOR THE EXTENSION OF MUNICIPAL WATER SERVICE. (ENV,FIN)
17. [Proposed H.B. No. 5406](#) AN ACT ESTABLISHING A TAX CREDIT FOR BUSINESSES THAT PROVIDE STUDENT LOAN REPAYMENT ASSISTANCE TO EMPLOYEES. (FIN)
18. [Proposed H.B. No. 5407](#) AN ACT ESTABLISHING A TAX CREDIT FOR EMPLOYERS THAT PROVIDE PAID FAMILY AND MEDICAL LEAVE BENEFITS AND A FAMILY AND MEDICAL LEAVE ACCOUNTS PROGRAM. (FIN)
19. [Proposed H.B. No. 5411](#) AN ACT REESTABLISHING THE JOB EXPANSION TAX CREDIT AND PROGRAM. (FIN)
20. [Proposed H.B. No. 5497](#) AN ACT EXEMPTING BOAT MOORINGS AND WINTER BOAT STORAGE FROM THE DUES TAX. (FIN)
21. [Proposed H.B. No. 5599](#) AN ACT ALLOWING AN AFFECTED BUSINESS ENTITY TO CHOOSE ITS GOVERNING TAX LAWS. (FIN)
22. [Proposed H.B. No. 5600](#) AN ACT CONCERNING A STUDY OF THE TAX IMPLICATIONS OF ALLOWING BENEFIT LIMITED LIABILITY COMPANIES UNDER STATE LAW. (FIN)
23. [Proposed H.B. No. 5699](#) AN ACT CONCERNING THE DEDUCTION AND WITHHOLDING OF THE PERSONAL INCOME TAX FROM PENSION PAYMENTS. (FIN)
24. [Proposed H.B. No. 5801](#) AN ACT EXEMPTING SMALL BUSINESSES FROM PENALTIES FOR NONPAYMENT OF ESTIMATED TAXES ON A QUARTERLY BASIS. (FIN)
25. [Proposed H.B. No. 5803](#) AN ACT REDUCING THE MANUFACTURER'S LICENSE FEE FOR CAMP TRAILERS. (FIN)
26. [Proposed H.B. No. 5805](#) AN ACT CONCERNING THE TAXATION OF FOR-PROFIT SECONDARY MARKET TICKET SELLERS. (FIN)
27. [Proposed H.B. No. 6028](#) AN ACT INCREASING THE MINIMUM MARK-UP PERCENTAGE FOR A CIGARETTE DEALER. (FIN)
28. [Proposed H.B. No. 6031](#) AN ACT PHASING OUT THE ESTATE TAX. (FIN)
29. [Proposed H.B. No. 6032](#) AN ACT REQUIRING A STUDY OF MUNICIPAL RETENTION OF A PORTION OF THE REVENUE GENERATED BY THE SALES AND USE TAXES ON HOTELS AND LODGING HOUSES. (FIN)
30. [Proposed H.B. No. 6262](#) AN ACT EXCLUDING HEALTH AND ATHLETIC CLUB SERVICES FROM THE SALES TAX. (FIN)
31. [Proposed H.B. No. 6267](#) AN ACT RESTORING THE FILM AND DIGITAL MEDIA TAX CREDIT PROGRAM. (FIN)
32. [Proposed H.B. No. 6270](#) AN ACT CONCERNING THE STREAMLINED SALES AND USE TAX AGREEMENT. (FIN)
33. [Proposed H.B. No. 6273](#) AN ACT CONCERNING THE USE OF CERTIFIED SERVICE PROVIDERS TO PROVIDE SALES AND USE TAX FUNCTIONS TO SELLERS IN THE STATE. (FIN)

34. [Proposed H.B. No. 6274](#) AN ACT INCREASING THE NEIGHBORHOOD ASSISTANCE ACT ANNUAL TAX CREDIT CAP. (FIN)
35. [Proposed H.B. No. 6459](#) AN ACT CONCERNING THE CAPITAL BASE TAX. (FIN)
36. [Proposed H.B. No. 6464](#) AN ACT IMPOSING A TAX ON LIQUID VAPING PRODUCTS. (FIN)
37. [Proposed H.B. No. 6655](#) AN ACT CONCERNING THE TAX TREATMENT OF TOBACCO PRODUCTS THAT ARE EXPORTED FROM THE STATE. (FIN)

The motion passed unanimously by a voice vote

IV. PROPOSED BILL TO BE CONSIDERED FOR CHANGE OF REFERENCE:

A motion was made to refer the following bill to the Energy and Technology Committee by Sen. Witkos and was seconded by Rep. Gresko:

1. [Proposed H.B. No. 5030](#) AN ACT RESTORING ENERGY EFFICIENCY AND CLEAN ENERGY FUNDS. (FIN,ET) (Refer to the Energy and Technology Committee)

The motion passed unanimously by a voice vote

V. CONCEPTS TO BE RAISED:

A motion was made to raise the following concepts by Sen. Witkos and was seconded by Rep. Davis:

1. AAC the Connecticut Marketing Authority
2. AAC the Failure to File for Certain Grand List Exemptions
3. AAC the Passport to the Parks Fee
4. AA Authorizing Sports Wagering in the State
5. AA Authorizing Online Lottery Draw Games in the State
6. AAC Municipal Revenue and Related Provisions
7. AAC the Legislative Commissioners' Recommendations for Technical Revisions to the Tax and Related Statutes
8. AAC the Sustainability of the Unemployment Compensation Fund
9. AAC Regional Economic Development Authorities
10. AAC the Taxation of Recreational Cannabis
11. AA Establishing an Income Tax Deduction for Personal Insurance Premium Payments
12. AAC Finance
13. AAC Revenue
14. AAC Revenue Collections
15. AAC Taxation
16. AAC Tax Policy
17. AAC Finance Policy
18. AAC Revenue Policy
19. AAC Fiscal Policy

The motion passed unanimously by a voice vote

VI. ANNOUNCEMENT OF TIME AND DATE OF NEXT MEETING:

Public Hearing- Wednesday, February 13, 2019 11:00 AM in Room 2E of the LOB.

VII. ADJOURNMENT:

A motion was duly made and seconded to recess the meeting until 3:30 PM - attendance will be held open in Room 3700 of the LOB until that time.

The meeting was adjourned at 3:30 PM.

Tom Spinella
Administrator

Dawn Marzik
Committee Clerk