AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR’S BUDGET.

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

Section 1. Subparagraph (K) of subdivision (1) of section 12-408 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

(K) (i) For calendar quarters (I) ending on or after September 30, 2019, but prior to July 1, 2020, and (II) ending on or after September 30, 2021, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;
(ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;

Sec. 2. Subparagraph (J) of subdivision (1) of section 12-411 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

(J) (i) For calendar quarters (I) ending on or after September 30, 2019, but prior to July 1, 2020, and (II) ending on or after September 30, 2021, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;

(ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;

Sec. 3. Subdivision (8) of subsection (b) of section 12-214 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(8) (A) With respect to income years commencing on or after January 1, 2018, [and prior to January 1, 2021,] any company subject to the tax imposed in accordance with subsection (a) of this section shall pay, for such income year, except when the tax so calculated is equal to two hundred fifty dollars, an additional tax in an amount equal to ten per cent of the tax calculated under said subsection (a) for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The additional amount of tax determined under this subsection for any income year shall constitute a part of the tax imposed by the provisions of said subsection (a) and shall become due and be
paid, collected and enforced as provided in this chapter.

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

Sec. 4. Subdivision (8) of subsection (b) of section 12-219 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(8) (A) With respect to income years commencing on or after January 1, 2018, [and prior to January 1, 2021,] the additional tax imposed on any company and calculated in accordance with subsection (a) of this section shall, for such income year, except when the tax so calculated is equal to two hundred fifty dollars, be increased by adding thereto an amount equal to ten per cent of the additional tax so calculated for such income year, without reduction of the tax so calculated by the amount of any credit against such tax. The increased amount of tax payable by any company under this section, as determined in accordance with this subsection, shall become due and be paid, collected and enforced as provided in this chapter.

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

Sec. 5. Subdivision (1) of subsection (a) of section 12-219 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) (1) Each company subject to the provisions of this part shall pay for the privilege of carrying on or doing business within the state, the larger of the tax, if any, imposed by section 12-214, as amended by this
act, and the tax calculated under this subsection. The tax calculated under this section shall be a tax of (A) three and one-tenth mills per dollar for income years commencing prior to January 1, [2021] 2022, (B) two and six-tenths mills per dollar for the income year commencing on or after January 1, [2021] 2022, and prior to January 1, [2022] 2023, (C) two and one-tenth mills per dollar for the income year commencing on or after January 1, [2022] 2023, and prior to January 1, [2023] 2024, (D) one and six-tenths mills per dollar for the income year commencing on or after January 1, 2024, and prior to January 1, 2025, (E) one and one-tenth mills per dollar for the income year commencing on or after January 1, [2023] 2025, and prior to January 1, [2024] 2026, and [(E)] (F) zero mills per dollar for income years commencing on or after January 1, [2024] 2026, of the amount derived (i) by adding (I) the average value of the issued and outstanding capital stock, including treasury stock at par or face value, fractional shares, scrip certificates convertible into shares of stock and amounts received on subscriptions to capital stock, computed on the balances at the beginning and end of the taxable year or period, the average value of surplus and undivided profit computed on the balances at the beginning and end of the taxable year or period, and (II) the average value of all surplus reserves computed on the balances at the beginning and end of the taxable year or period, (ii) by subtracting from the sum so calculated (I) the average value of any deficit carried on the balance sheet computed on the balances at the beginning and end of the taxable year or period, and (II) the average value of any holdings of stock of private corporations including treasury stock shown on the balance sheet computed on the balances at the beginning and end of the taxable year or period, and (iii) by apportioning the remainder so derived between this and other states under the provisions of section 12-219a, provided in no event shall the tax so calculated exceed one million dollars or be less than two hundred fifty dollars.

Sec. 6. Subsection (d) of section 12-217n of 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, 2020):

LCO No. 708 4 of 46
(d) (1) The credit provided for by this section shall be allowed for any income year commencing on or after January 1, 1993, provided any credits allowed for income years commencing on or after January 1, 1993, and prior to January 1, 1995, may not be taken until income years commencing on or after January 1, 1995, and, for the purposes of subdivision (2) of this subsection, shall be treated as if the credit for each such income year first became allowable in the first income year commencing on or after January 1, 1995.

(2) No more than one-third of the amount of the credit allowable for any income year may be included in the calculation of the amount of the credit that may be taken in that income year.

(3) The total amount of the credit under subdivision (1) of this subsection that may be taken for any income year may not exceed the greater of (A) fifty per cent of the taxpayer's tax liability or in the case of a combined return, fifty per cent of the combined tax liability, for such income year, determined without regard to any credits allowed under this section, and (B) the lesser of (i) two hundred per cent of the credit otherwise allowed under subsection (c) of this section for such income year, and (ii) ninety per cent of the taxpayer's tax liability or in the case of a combined return, ninety per cent of the combined liability for such income year, determined without regard to any credits allowed under this section.

(4) (A) Credits that are allowed under this section [but] for income years commencing prior to January 1, 2020, that exceed the amount permitted to be taken in an income year [by reason] pursuant to the provisions of subdivision (1), (2) or (3) of this subsection [.] shall be carried forward to each of the successive income years until such credits, or applicable portion thereof, are fully taken.

(B) Credits that are allowed under this section for income years commencing on or after January 1, 2020, that exceed the amount permitted to be taken in an income year pursuant to the provisions of subdivision (1), (2) or (3) of this subsection shall be carried forward to
each of the successive income years until such credits, or applicable portion thereof, are fully taken. In no case shall a credit, or any portion thereof, allowed under this section for income years commencing on or after January 1, 2020, be carried forward for a period of more than fifteen years.

(C) No credit [permitted] allowed under this section shall be taken in any income year until the full amount of all allowable credits carried forward to such year from any prior income year, commencing with the earliest such prior year, that otherwise may be taken under subdivision (2) of this subsection in that income year, have been fully taken.

Sec. 7. (NEW) (Effective from passage and applicable to quarterly periods commencing on or after July 1, 2020) Notwithstanding any provision of the general statutes allowing for a higher amount, for any quarterly periods commencing on or after July 1, 2020, the amount of tax credit or credits allowable against the tax imposed under chapter 212 of the general statutes, shall not exceed fifty and one one-hundredths per cent of the amount of tax due from a taxpayer under such chapter with respect to any such quarterly period of the taxpayer prior to the application of such credit or credits.

Sec. 8. Subsection (a) of section 12-264 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

(a) Each (1) municipality, or department or agency thereof, or district manufacturing, selling or distributing gas to be used for light, heat or power, (2) company the principal business of which is manufacturing, selling or distributing gas or steam to be used for light, heat or power, including each foreign electric company, as defined in section 16-246f, that holds property in this state, and (3) company required to register pursuant to section 16-258a, shall pay a quarterly tax upon gross earnings from such operations in this state. Gross earnings from such operations under subdivisions (1) and (2) of this subsection shall include, as determined by the Commissioner of Revenue Services, (A)
all income included in operating revenue accounts in the uniform
systems of accounts prescribed by the Public Utilities Regulatory
Authority for operations within the taxable quarter and, with respect to
each such company, (B) all income identified in said uniform systems of
accounts as income from merchandising, jobbing and contract work, (C)
all revenues identified in said uniform systems of accounts as income
from nonutility operations, (D) all revenues identified in said uniform
systems of accounts as nonoperating retail income, and (E) receipts from
the sale of residuals and other by-products obtained in connection with
the production of gas, electricity or steam. Gross earnings from such
operations under subdivision (3) of this subsection shall be gross income
from the sales of natural gas, [* provided gross income shall not include
income from the sale of natural gas to an existing combined cycle facility
comprised of three gas turbines providing electric generation services,
as defined in section 16-1, with a total capacity of seven hundred
seventy-five megawatts, for use in the production of electricity.]* Gross
earnings of a gas company, as defined in section 16-1, shall not include
income earned in a taxable quarter commencing prior to June 30, 2008,
from the sale of natural gas or propane as a fuel for a motor vehicle. No
deductions shall be allowed from such gross earnings for any
commission, rebate or other payment, except a refund resulting from an
error or overcharge and those specifically mentioned in section 12-265.
Gross earnings of a company, as described in subdivision (2) of this
subsection, shall not include income earned in any taxable quarter
commencing on or after July 1, 2000, from the sale of steam.

Sec. 9. Subsection (b) of section 12-330ee of the 2020 supplement to
the general statutes is repealed and the following is substituted in lieu
thereof (Effective October 1, 2020):

(b) (1) [*For each calendar month commencing on or after October 1,
2019, a] A tax is imposed on all sales of electronic cigarette products
made in this state by electronic cigarette wholesalers and payable by
such wholesalers, at the following rates:

(A) For each calendar month commencing on or after October 1, 2019,
but prior to October 1, 2020:

[(A)] [(i)] For an electronic cigarette product that is prefilled, sealed by
the manufacturer and not intended to be refillable, forty cents per
milliliter of the electronic cigarette liquid contained therein; and

[(B)] [(ii)] For any other electronic cigarette product, ten per cent of the
wholesale sales price of such product, whether or not sold at wholesale,
or if not sold, then at the same rate upon the use by the wholesaler; and

(B) For each calendar month commencing on or after October 1, 2020,
fifty per cent of the wholesale sales price of such product, whether or
not sold at wholesale, or if not sold, then at the same rate upon the use
by the wholesaler.

(2) Only the first sale or use of the same product by an electronic
cigarette wholesaler shall be used in computing the amount of tax due
under this subsection.

Sec. 10. Section 12-263p of the general statutes is repealed and the
following is substituted in lieu thereof (Effective July 1, 2020, and
applicable to calendar quarters commencing on or after July 1, 2020):

As used in sections 12-263p to 12-263x, inclusive, and section 11 of
this act, unless the context otherwise requires:

(1) "Commissioner" means the Commissioner of Revenue Services;

(2) "Department" means the Department of Revenue Services;

(3) "Taxpayer" means any health care provider subject to any tax or
fee under section 12-263q, [or] 12-263r or section 11 of this act;

(4) "Health care provider" means an individual or entity that receives
any payment or payments for health care items or services provided;

(5) "Gross receipts" means the amount received, whether in cash or in
kind, from patients, third-party payers and others for taxable health care
items or services provided by the taxpayer in the state, including
retroactive adjustments under reimbursement agreements with third-party payers, without any deduction for any expenses of any kind;

(6) "Net revenue" means gross receipts less payer discounts, charity care and bad debts, to the extent the taxpayer previously paid tax under section 12-263q or section 11 of this act on the amount of such bad debts;

(7) "Payer discounts" means the difference between a health care provider's published charges and the payments received by the health care provider from one or more health care payers for a rate or method of payment that is different than or discounted from such published charges. "Payer discounts" does not include charity care or bad debts;

(8) "Charity care" means free or discounted health care services rendered by a health care provider to an individual who cannot afford to pay for such services, including, but not limited to, health care services provided to an uninsured patient who is not expected to pay all or part of a health care provider's bill based on income guidelines and other financial criteria set forth in the general statutes or in a health care provider's charity care policies on file at the office of such provider. "Charity care" does not include bad debts or payer discounts;

(9) "Received" means "received" or "accrued", construed according to the method of accounting customarily employed by the taxpayer;

(10) "Hospital" means any health care facility, as defined in section 19a-630, that (A) is licensed by the Department of Public Health as a short-term general hospital; (B) is maintained primarily for the care and treatment of patients with disorders other than mental diseases; (C) meets the requirements for participation in Medicare as a hospital; and (D) has in effect a utilization review plan, applicable to all Medicaid patients, that meets the requirements of 42 CFR 482.30, as amended from time to time, unless a waiver has been granted by the Secretary of the United States Department of Health and Human Services;

(11) "Inpatient hospital services" means, in accordance with federal law, all services that are (A) ordinarily furnished in a hospital for the
care and treatment of inpatients; (B) furnished under the direction of a
physician or dentist; and (C) furnished in a hospital. "Inpatient hospital
services" does not include skilled nursing facility services and
intermediate care facility services furnished by a hospital with swing
bed approval;

(12) "Inpatient" means a patient who has been admitted to a medical
institution as an inpatient on the recommendation of a physician or
dentist and who (A) receives room, board and professional services in
the institution for a twenty-four-hour period or longer, or (B) is expected
by the institution to receive room, board and professional services in the
institution for a twenty-four-hour period or longer, even if the patient
does not actually stay in the institution for a twenty-four-hour period or
longer;

(13) "Outpatient hospital services" means, in accordance with federal
law, preventive, diagnostic, therapeutic, rehabilitative or palliative
services that are (A) furnished to an outpatient; (B) furnished by or
under the direction of a physician or dentist; and (C) furnished by a
hospital;

(14) "Outpatient" means a patient of an organized medical facility or
a distinct part of such facility, who is expected by the facility to receive,
and who does receive, professional services for less than a twenty-four-
hour period regardless of the hour of admission, whether or not a bed
is used or the patient remains in the facility past midnight;

(15) "Nursing home" means any licensed chronic and convalescent
nursing home or a rest home with nursing supervision;

(16) "Intermediate care facility for individuals with intellectual
disabilities" or "intermediate care facility" means a residential facility for
persons with intellectual disability that is certified to meet the
requirements of 42 CFR 442, Subpart C, as amended from time to time,
and, in the case of a private facility, licensed pursuant to section 17a-227;

(17) "Medicare day" means a day of nursing home care service
provided to an individual who is eligible for payment, in full or with a coinsurance requirement, under the federal Medicare program, including fee for service and managed care coverage;

(18) "Nursing home resident day" means a day of nursing home care service provided to an individual and includes the day a resident is admitted and any day for which the nursing home is eligible for payment for reserving a resident's bed due to hospitalization or temporary leave and for the date of death. For purposes of this subdivision, a day of nursing home care service shall be the period of time between the census-taking hour in a nursing home on two successive calendar days. "Nursing home resident day" does not include a Medicare day or the day a resident is discharged;

(19) "Intermediate care facility resident day" means a day of intermediate care facility residential care provided to an individual and includes the day a resident is admitted and any day for which the intermediate care facility is eligible for payment for reserving a resident's bed due to hospitalization or temporary leave and for the date of death. For purposes of this subdivision, a day of intermediate care facility residential care shall be the period of time between the census-taking hour in a facility on two successive calendar days. "Intermediate care facility resident day" does not include the day a resident is discharged;

(20) "Ambulatory surgical center" means any distinct entity that (A) operates exclusively for the purpose of providing surgical services to patients not requiring hospitalization and in which the expected duration of services would not exceed twenty-four hours following an admission, (B) has an agreement with the Centers for Medicare and Medicaid Services to participate in Medicare as an ambulatory surgical center, and (C) meets the general and specific conditions for participation in Medicare set forth in 42 CFR Part 416, Subparts B and C, as amended from time to time;

(21) "Ambulatory surgical center services" means, in accordance with
42 CFR 433.56(a)(9), as amended from time to time, services for which payment is received from any payer that, if such services were furnished under the federal Medicare program (A) would be furnished in connection with covered surgical procedures performed in an ambulatory surgical center as provided in 42 CFR 416.164(a), as amended from time to time, and (B) for which payment would be included in the ambulatory surgical center payment established under 42 CFR 416.171, as amended from time to time, for the covered surgical procedure. "Ambulatory surgical center services" includes facility services only and does not include surgical procedures, physicians' services, anesthetists' services, radiology services, diagnostic services or ambulance services, if such procedures or services would be reimbursed separately from facility services under 42 CFR 416.164(a), as amended from time to time;

[(20)] (22) "Medicaid" means the program operated by the Department of Social Services pursuant to section 17b-260 and authorized by Title XIX of the Social Security Act, as amended from time to time; and

[(21)] (23) "Medicare" means the program operated by the Centers for Medicare and Medicaid Services in accordance with Title XVIII of the Social Security Act, as amended from time to time.

Sec. 11. (NEW) (Effective July 1, 2020) (a) For each calendar quarter commencing on or after July 1, 2020, each ambulatory surgical center shall pay a tax on the total net revenue received by each ambulatory surgical center for the provision of ambulatory surgical center services. The tax imposed by this section shall be six per cent, except that revenue from Medicaid payments and Medicare payments received by the ambulatory surgical center for the provision of ambulatory surgical center services shall be exempt from the tax.

(b) (1) Net revenue derived from providing a health care item or service to a patient shall be taxed only one time under this section and section 12-263q of the general statutes.
(2) Net revenue from each hospital-owned ambulatory surgical center shall be considered net revenue of the hospital and shall be reported as net revenue from inpatient hospital services or outpatient hospital services to the extent such net revenue is derived from services that fall within the scope of inpatient hospital services or outpatient hospital services. As used in this subsection, "hospital-owned ambulatory surgical center" includes only those ambulatory surgical centers that are considered departments of the owner-hospital and that have provider-based status in accordance with 42 CFR 413.65, as amended from time to time. If an ambulatory surgical center is owned by a hospital but is not considered to be a department of the hospital or does not have provider-based status in accordance with 42 CFR 413.65, as amended from time to time, the net revenue of such ambulatory surgical center shall not be considered net revenue of the owner-hospital and such ambulatory surgical center shall be required to file and pay tax for any net revenue received from the provision of ambulatory surgical center services.

Sec. 12. Section 12-263i of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

(a) As used in this section:

(1) "Ambulatory surgical center" means an entity included within the definition of said term that is set forth in 42 CFR 416.2 and that is licensed by the Department of Public Health as an outpatient surgical facility, and any other ambulatory surgical center that is Medicare certified;

(2) "Commissioner" means the Commissioner of Revenue Services;

and

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

(b) (1) For each calendar quarter commencing on or after October 1, 2015, but prior to July 1, 2020, there is hereby imposed a tax on each ambulatory surgical center in this state to be paid each calendar quarter.
The tax imposed by this section shall be at the rate of six per cent of the gross receipts of each ambulatory surgical center, except that:

(A) Prior to July 1, 2019, such tax shall not be imposed on any amount of such gross receipts that constitutes either (i) the first million dollars of gross receipts of the ambulatory surgical center in the applicable fiscal year, or (ii) net revenue of a hospital that is subject to the tax imposed under section 12-263q; and

(B) On and after July 1, 2019, but prior to July 1, 2020, such tax shall not be imposed on any amount of such gross receipts that constitutes any of the following: (i) The first million dollars of gross receipts of the ambulatory surgical center in the applicable fiscal year, excluding Medicaid and Medicare payments, (ii) net revenue of a hospital that is subject to the tax imposed under section 12-263q, (iii) Medicaid payments received by the ambulatory surgical center, and (iv) Medicare payments received by the ambulatory surgical center.

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

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

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

(d) The provisions of sections 12-548, 12-550 to 12-554, inclusive, and 12-555a shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of said sections had been incorporated in full into this section and had expressly referred to the tax imposed under this section, except to the extent that any provision is inconsistent with a provision in this section.

(e) For the fiscal [year] years ending June 30, 2016, [and each fiscal year thereafter] to June 30, 2020, inclusive, the Comptroller is authorized to record as revenue for each fiscal year the amount of tax imposed under the provisions of this section prior to the end of each fiscal year and which tax is received by the Commissioner of Revenue Services not later than five business days after the last day of July immediately following the end of each fiscal year.

Sec. 13. Section 12-263s of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020, and applicable to calendar quarters commencing on or after July 1, 2020):

(a) No tax credit or credits shall be allowable against any tax or fee imposed under section 12-263q, [or] 12-263r or section 11 of this act. Notwithstanding any other provision of the general statutes, any health care provider that has been assigned tax credits under section 32-9t for application against the taxes imposed under chapter 211a may further assign such tax credits to another taxpayer or taxpayers one time, provided such other taxpayer or taxpayers may claim such credit only with respect to a taxable year for which the assigning health care provider would have been eligible to claim such credit and such other
taxpayer or taxpayers may not further assign such credit. The assigning
health care provider shall file with the commissioner information
requested by the commissioner regarding such assignments, including
but not limited to, the current holders of credits as of the end of the
preceding calendar year.

(b) (1) Each taxpayer doing business in this state shall, on or before
the last day of January, April, July and October of each year, render to
the commissioner a quarterly return, on forms prescribed or furnished
by the commissioner and signed by one of the taxpayer's principal
officers, stating specifically the name and location of such taxpayer, the
amount of its net patient revenue or resident days during the calendar
quarter ending on the last day of the preceding month and such other
information as the commissioner deems necessary for the proper
administration of this section and the state's Medicaid program. Except
as provided in subdivision (2) of this subsection, the taxes and fees
imposed under section 12-263q, [or] 12-263r or section 11 of this act shall
be due and payable on the due date of such return. Each taxpayer shall
be required to file such return electronically with the department and to
make such payment by electronic funds transfer in the manner provided
by chapter 228g, irrespective of whether the taxpayer would have
otherwise been required to file such return electronically or to make
such payment by electronic funds transfer under the provisions of said
chapter.

(2) (A) A taxpayer may file, on or before the due date of a payment of
tax or fee imposed under section 12-263q, [or] 12-263r or section 11 of
this act, a request for a reasonable extension of time for such payment
for reasons of undue hardship. Undue hardship shall be demonstrated
by a showing that such taxpayer is at substantial risk of defaulting on a
bond covenant or similar obligation if such taxpayer were to make
payment on the due date of the amount for which the extension is
requested. Such request shall be filed on forms prescribed by the
commissioner and shall include complete information of such
taxpayer's inability, due to undue hardship, to make payment of the tax
or fee on or before the due date of such payment. The commissioner
shall not grant any extension for a general statement of hardship by the
taxpayer or for the convenience of the taxpayer.

(B) The commissioner may grant an extension if the commissioner
determines an undue hardship exists. Such extension shall not exceed
three months from the original due date of the payment, except that the
commissioner may grant an additional extension not exceeding three
months from the initial extended due date of the payment (i) upon the
filing of a subsequent request by the taxpayer on or before the extended
due date of the payment, on forms prescribed by the commissioner, and
(ii) upon a showing of extraordinary circumstances, as determined by
the commissioner.

(3) If the commissioner grants an extension pursuant to subdivision
(2) of this subsection, no penalty shall be imposed and no interest shall
accrue during the period of time for which an extension is granted if the
taxpayer pays the tax or fee due on or before the extended due date of
the payment. If the taxpayer does not pay such tax or fee by the extended
due date, a penalty shall be imposed in accordance with subsection (c)
of this section and interest shall begin to accrue at a rate of one per cent
per month for each month or fraction thereof from the extended due
date of such tax or fee until the date of payment.

(c) (1) Except as provided in subdivision (2) of subsection (b) of this
section, if any taxpayer fails to pay the amount of tax or fee reported to
be due on such taxpayer's return within the time specified under the
provisions of this section, there shall be imposed a penalty equal to ten
per cent of such amount due and unpaid, or fifty dollars, whichever is
greater. The tax or fee shall bear interest at the rate of one per cent per
month or fraction thereof, from the due date of such tax or fee until the
date of payment.

(2) If any taxpayer has not made its return within one month of the
due date of such return, the commissioner may make such return at any
time thereafter, according to the best information obtainable and
according to the form prescribed. There shall be added to the tax or fee
imposed upon the basis of such return an amount equal to ten per cent of such tax or fee, or fifty dollars, whichever is greater. The tax or fee shall bear interest at the rate of one per cent per month or fraction thereof, from the due date of such tax or fee until the date of payment.

(3) Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this subsection when it is proven to the commissioner's satisfaction that the failure to pay any tax or fee on time was due to reasonable cause and was not intentional or due to neglect.

(4) The commissioner shall notify the Commissioner of Social Services of any amount delinquent under this section and, upon receipt of such notice, the Commissioner of Social Services shall deduct and withhold such amount from amounts otherwise payable by the Department of Social Services to the delinquent taxpayer.

(d) (1) Any person required under sections 12-263q to 12-263v, inclusive, as amended by this act, or section 11 of this act to pay any tax or fee, make a return, keep any records or supply any information, who wilfully fails, at the time required by law, to pay such tax or fee, make such return, keep such records or supply such information, shall, in addition to any other penalty provided by law, be fined not more than one thousand dollars or imprisoned not more than one year, or both. As used in this subsection, "person" includes any officer or employee of a taxpayer under a duty to pay such tax or fee, make such return, keep such records or supply such information. Notwithstanding the provisions of section 54-193, no person shall be prosecuted for a violation of the provisions of this subsection committed on or after July 1, 1997, except within three years next after such violation has been committed.

(2) Any person who wilfully delivers or discloses to the commissioner or the commissioner's authorized agent any list, return, account, statement or other document, known by such person to be fraudulent or false in any material matter, shall, in addition to any other penalty
provided by law, be guilty of a class D felony. No person shall be charged with an offense under both this subdivision and subdivision (1) of this subsection in relation to the same tax period but such person may be charged and prosecuted for both such offenses upon the same information.

Sec. 14. Section 12-263t of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020, and applicable to calendar quarters commencing on or after July 1, 2020):

(a) (1) The commissioner may examine the records of any taxpayer subject to a tax or fee imposed under section 12-263q, 12-263r or section 11 of this act, as the commissioner deems necessary. If the commissioner determines from such examination that there is a deficiency with respect to the payment of any such tax or fee due under section 12-263q, 12-263r or section 11 of this act, the commissioner shall assess the deficiency in tax or fee, give notice of such deficiency assessment to the taxpayer and make demand for payment. Such amount shall bear interest at the rate of one per cent per month or fraction thereof from the date when the original tax or fee was due and payable.

(A) When it appears that any part of the deficiency for which a deficiency assessment is made is due to negligence or intentional disregard of the provisions of this section or regulations adopted thereunder, there shall be imposed a penalty equal to ten per cent of the amount of such deficiency assessment, or fifty dollars, whichever is greater.

(B) When it appears that any part of the deficiency for which a deficiency assessment is made is due to fraud or intent to evade the provisions of this section or regulations adopted thereunder, there shall be imposed a penalty equal to twenty-five per cent of the amount of such deficiency assessment. No taxpayer shall be subject to more than one penalty under this subdivision in relation to the same tax period. Not later than thirty days after the mailing of such notice, the taxpayer shall
pay to the commissioner, in cash or by check, draft or money order
drawn to the order of the Commissioner of Revenue Services, any
additional amount of tax, penalty and interest shown to be due.

(2) Except in the case of a wilfully false or fraudulent return with
intent to evade the tax or fee, no assessment of additional tax or fee shall
be made after the expiration of more than three years from the date of
the filing of a return or from the original due date of a return, whichever
is later. Where, before the expiration of the period prescribed under this
subsection for the assessment of an additional tax or fee, a taxpayer has
consented, in writing, that such period may be extended, the amount of
such additional tax due may be determined at any time within such
extended period. The period so extended may be further extended by
subsequent consents, in writing, before the expiration of the extended
period.

(b) (1) The commissioner may enter into an agreement with the
Commissioner of Social Services delegating to the Commissioner of
Social Services the authority to examine the records and returns of any
taxpayer subject to any tax or fee imposed under section 12-263q, [or]
12-263r or section 11 of this act, and to determine whether such tax has
been underpaid or overpaid. If such authority is so delegated,
examinations of such records and returns by the Commissioner of Social
Services and determinations by the Commissioner of Social Services that
such tax or fee has been underpaid or overpaid shall have the same
effect as similar examinations or determinations made by the
commissioner.

(2) The commissioner may enter into an agreement with the
Commissioner of Social Services in order to facilitate the exchange of
returns or return information necessary for the Commissioner of Social
Services to perform his or her responsibilities under this section and to
ensure compliance with the state's Medicaid program.

(3) The Commissioner of Social Services may engage an independent
auditor to assist in the performance of said commissioner's duties and
responsibilities under this subsection. Any reports generated by such independent auditor shall be provided simultaneously to the department and the Department of Social Services.

(c) (1) The commissioner may require all persons subject to a tax or fee imposed under section 12-263q, [or] 12-263r or section 11 of this act to keep such records as the commissioner may prescribe and may require the production of books, papers, documents and other data, to provide or secure information pertinent to the determination of the taxes or fees imposed under section 12-263q, [or] 12-263r or section 11 of this act, and the enforcement and collection thereof.

(2) The commissioner or any person authorized by the commissioner may examine the books, papers, records and equipment of any person liable under the provisions of this section and may investigate the character of the business of such person to verify the accuracy of any return made or, if no return is made by the person, to ascertain and determine the amount required to be paid.

(d) The commissioner may adopt regulations, in accordance with the provisions of chapter 54, to implement the provisions of sections 12-263q to 12-263x, inclusive, as amended by this act.

Sec. 15. Section 12-263u of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020, and applicable to calendar quarters commencing on or after July 1, 2020):

(a) Any taxpayer subject to any tax or fee under section 12-263q, [or] 12-263r or section 11 of this act, believing that it has overpaid any tax or fee due under said sections, may file a claim for refund, in writing, with the commissioner not later than three years after the due date for which such overpayment was made, stating the specific grounds upon which the claim is founded. Failure to file a claim within the time prescribed in this subsection shall constitute a waiver of any demand against the state on account of overpayment. Within a reasonable time, as determined by the commissioner, following receipt of such claim for refund, the commissioner shall determine whether such claim is valid and, if so

LCO No. 708 21 of 46
determined, the commissioner shall notify the Comptroller of the
amount of such refund and the Comptroller shall draw an order on the
Treasurer in the amount thereof for payment to the taxpayer. If the
commissioner determines that such claim is not valid, either in whole or
in part, the commissioner shall mail notice of the proposed disallowance
in whole or in part of the claim to the taxpayer, which notice shall set
forth briefly the commissioner's findings of fact and the basis of
disallowance in each case decided in whole or in part adversely to the
taxpayer. Sixty days after the date on which it is mailed, a notice of
proposed disallowance shall constitute a final disallowance except only
for such amounts as to which the taxpayer has filed, as provided in
subsection (b) of this section, a written protest with the commissioner.

(b) On or before the sixtieth day after the mailing of the proposed
disallowance, the taxpayer may file with the commissioner a written
protest against the proposed disallowance in which the taxpayer sets
forth the grounds on which the protest is based. If a protest is filed, the
commissioner shall reconsider the proposed disallowance and, if the
taxpayer has so requested, may grant or deny the taxpayer or its
authorized representatives a hearing.

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

(d) The action of the commissioner on the taxpayer's protest shall be
final upon the expiration of one month from the date on which the
commissioner mails notice of the commissioner's determination to the
taxpayer, unless within such period the taxpayer seeks judicial review
of the commissioner's determination.

Sec. 16. Section 12-263v of the 2020 supplement to the general statutes
is repealed and the following is substituted in lieu thereof (Effective July
1, 2020, and applicable to calendar quarters commencing on or after July 1,
2020):
(a) Any taxpayer subject to any tax or fee under section 12-263q, or section 11 of this act that is aggrieved by the action of the commissioner, the Commissioner of Social Services or an authorized agent of said commissioners in fixing the amount of any tax, penalty, interest or fee under sections 12-263q to 12-263t, inclusive, as amended by this act, or section 11 of this act, may apply to the commissioner, in writing, not later than sixty days after the notice of such action is delivered or mailed to such taxpayer, for a hearing and a correction of the amount of such tax, penalty, interest or fee, setting forth the reasons why such hearing should be granted and the amount by which such tax, penalty, interest or fee should be reduced. The commissioner shall promptly consider each such application and may grant or deny the hearing requested. If the hearing request is denied, the taxpayer shall be notified immediately. If the hearing request is granted, the commissioner shall notify the applicant of the date, time and place for such hearing. After such hearing, the commissioner may make such order as appears just and lawful to the commissioner and shall furnish a copy of such order to the taxpayer. The commissioner may, by notice in writing, order a hearing on the commissioner's own initiative and require a taxpayer or any other individual who the commissioner believes to be in possession of relevant information concerning such taxpayer to appear before the commissioner or the commissioner's authorized agent with any specified books of account, papers or other documents, for examination under oath.

(b) Any taxpayer subject to any tax or fee under section 12-263q, or section 11 of this act that is aggrieved because of any order, decision, determination or disallowance of the commissioner made under sections 12-263q to 12-263u, inclusive, as amended by this act, or subsection (a) of this section may, not later than thirty days after service of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the commissioner to appear before said court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same
time and served and returned in the same manner as is required in case
of a summons in a civil action. The authority issuing the citation shall
take from the appellant a bond or recognizance to the state of
Connecticut, with surety, to prosecute the appeal to effect and to comply
with the orders and decrees of the court in the premises. Such appeals
shall be preferred cases, to be heard, unless cause appears to the
contrary, at the first session, by the court or by a committee appointed
by the court. Said court may grant such relief as may be equitable and,
if such tax or charge has been paid prior to the granting of such relief,
may order the Treasurer to pay the amount of such relief, with interest
at the rate of two-thirds of one per cent per month or fraction thereof, to
such taxpayer. If the appeal has been taken without probable cause, the
court may tax double or triple costs, as the case demands and, upon all
such appeals that are denied, costs may be taxed against such taxpayer
at the discretion of the court but no costs shall be taxed against the state.

Sec. 17. Section 12-263x of the general statutes is repealed and the
following is substituted in lieu thereof (Effective July 1, 2020, and
applicable to calendar quarters commencing on or after July 1, 2020):

The amount of any tax, penalty, interest or fee, due and unpaid under
the provisions of sections 12-263q to 12-263v, inclusive, as amended by
this act, and section 11 of this act may be collected under the provisions
of section 12-35. The warrant provided under section 12-35 shall be
signed by the commissioner or the commissioner's authorized agent.
The amount of any such tax, penalty, interest or fee shall be a lien on the
real estate of the taxpayer from the last day of the month next preceding
the due date of such tax until such tax is paid. The commissioner may
record such lien in the records of any town in which the real estate of
such taxpayer is situated but no such lien shall be enforceable against a
bona fide purchaser or qualified encumbrancer of such real estate. When
any tax or fee with respect to which a lien has been recorded under the
provisions of this subsection has been satisfied, the commissioner shall,
upon request of any interested party, issue a certificate discharging such
lien, which certificate shall be recorded in the same office in which the
lien was recorded. Any action for the foreclosure of such lien shall be
brought by the Attorney General in the name of the state in the superior
court for the judicial district in which the property subject to such lien is
situated, or, if such property is located in two or more judicial districts,
in the superior court for any one such judicial district, and the court may
limit the time for redemption or order the sale of such property or make
such other or further decree as it judges equitable. For purposes of
section 12-39g, a fee under this section shall be treated as a tax.

Sec. 18. Section 3-114s of the general statutes is repealed and the
following is substituted in lieu thereof (Effective July 1, 2020, and
applicable to calendar quarters commencing on or after July 1, 2020):

At the close of each fiscal year commencing with the fiscal year
ending June 30, 2018, the Comptroller is authorized to record as revenue
for each such fiscal year the amount of tax and fee imposed under
sections 12-263q to 12-263x, inclusive, as amended by this act, and
section 11 of this act, that is received by the Commissioner of Revenue
Services not later than five business days after the last day of July
immediately following the end of such fiscal year.

Sec. 19. Section 1-1j of the general statutes is repealed and the
following is substituted in lieu thereof (Effective October 1, 2020):

(a) Each state agency, as defined in section 4-166, shall accept
payment in cash or by check, draft or money order for any license issued
by such agency pursuant to the provisions of the general statutes.

(b) Except as [otherwise] provided by any other provision of the
general statutes, the Secretary of the Office of Policy and Management
may authorize any state agency [(1)] to accept payment of any fee, cost
or fine payable to such agency by means of a credit card, charge card or
debit card [.] or an electronic payment service, [and (2) to charge a
service fee for any such payment made by credit card, charge card or
debit card or an electronic payment service] provided each state agency
that accepts payment by means of a credit card, charge card or debit
card shall charge the payor using such card a service fee.
(Such) (c) (1) Any service fee imposed pursuant to subsection (b) of this section shall be (A) related to (A) be for the purpose of defraying the cost of service, (B) uniform for all credit cards, charge cards and debit cards accepted] not exceed any charge by the credit card, charge card or debit card issuer or processor, including any discount rate, and (C) be applied only when allowed by the operating rules and regulations of the credit card, charge card or debit card issuer or processor involved or when authorized in writing by such issuer or processor.

(2) Each state agency that charges a service fee pursuant to this section or any other provision of the general statutes shall disclose such service fee to a payor prior to the imposition of such service fee. Such disclosure shall be made in accordance with any requirements for disclosure set forth by the card issuer or processor.

(d) Payments by credit card, charge card, debit card or an electronic payment service shall be made at such times and under such conditions as the secretary may prescribe in regulations adopted in accordance with the provisions of chapter 54.

(e) Payment of a fee, cost or fine, and any applicable service fee, by credit card, charge card, debit card or an electronic payment service shall constitute full payment of such fee, cost, fine or service fee regardless of any discount applied by a credit card company.

Sec. 20. Subsection (g) of section 3-99a of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020):

(g) The Secretary of the State may allow remittances to be in the form of a credit card account number and an authorization to draw upon a specified credit card account, at such time and under such conditions as the Secretary may prescribe. Remittances in the form of an authorization to draw upon a specified credit card account shall include an amount for purposes of paying the discount rate associated with drawing upon the credit account, unless the remittances are drawn on an account with a financial institution that agrees to add the number to the credit card
holder's billing, in which event the remittances drawn shall not include an amount for purposes of paying the discount rate associated with the

drawing upon the credit account.

Sec. 21. Section 14-11i of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020):

The Commissioner of Motor Vehicles may allow the payment of any fee specified in this chapter or chapter 247 by means of a credit card and [may] shall charge each payor a service fee for any payment made by means of a credit card. The fee shall not exceed any charge by the credit card issuer or by its authorized agent, including any discount rate. Payments by credit card shall be made under such conditions as the commissioner may prescribe, except that the commissioner shall determine the rate or amount of the service fee for any such credit card in accordance with subsection (c) of section 1-1j, as amended by this act.

If any charge with respect to payment of a fee by credit card is not authorized by such issuer or its authorized agent, the commissioner shall assess the payor the fee specified in subsection (f) of section 14-50.

Sec. 22. Subsection (g) of section 19a-88 of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020):

(g) (1) The Department of Public Health shall administer a secure on-line license renewal system for persons holding a license to practice medicine or surgery under chapter 370, dentistry under chapter 379, nursing under chapter 378 or nurse-midwifery under chapter 377. The department shall require such persons to renew their licenses using the on-line renewal system and to pay professional services fees on-line by means of a credit card or electronic transfer of funds from a bank or credit union account, except in extenuating circumstances, including, but not limited to, circumstances in which a licensee does not have access to a credit card and submits a notarized affidavit affirming that fact, the department may allow the licensee to renew his or her license using a paper form prescribed by the department and pay professional
service fees by check or money order.

(2) The department shall charge a service fee for each payment made by means of a credit card. The Commissioner of Public Health shall determine the rate or amount of the service fee for any such credit card in accordance with subsection (c) of section 1-1j, as amended by this act.

Sec. 23. Section 45a-113b of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020):

Each Probate Court may allow the payment of any fees charged by such court by means of a credit card, charge card or debit card, and may charge the person making such payment a service fee for any such payment made by means of any such card. The fee shall not exceed any charge by the card issuer, including any discount rate. The Probate Court Administrator shall determine the rate or amount of the service fee for any such card in accordance with the provisions of subsection (c) of section 1-1j, as amended by this act.

Sec. 24. Section 51-193b of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020):

Payment of any fees, costs, fines or other charges to the Judicial Branch may be made by means of a credit card and the payor may be charged a service fee for any such payment made by means of a credit card. The service fee shall not exceed any charge by the credit card issuer, including any discount rate. Payments by credit card shall be made at such time and under such conditions as the Office of the Chief Court Administrator may prescribe, except that the Chief Court Administrator shall determine the rate or amount of the service fee for any such credit card in accordance with the provisions of subsection (c) of section 1-1j, as amended by this act.

Sec. 25. Subsection (d) of section 19a-30 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):
(d) [A nonrefundable fee of two hundred dollars shall accompany each] (1) Each clinical laboratory making an application for a license or for renewal thereof, except in the case of a clinical laboratory owned and operated by a municipality, the state, the United States or any agency of said municipality, state or United States, shall submit with the application a nonrefundable fee of (A) one thousand two hundred fifty dollars per site, and (B) two hundred dollars per blood collection facility approved in accordance with regulations adopted pursuant to this section and operated by such clinical laboratory.

(2) Each license shall be issued for a period of not less than twenty-four nor more than twenty-seven months from the deadline for applications established by the commissioner. Renewal applications shall be made [(1)] (A) biennially within the twenty-fourth month of the current license; [(2)] (B) before any change in ownership or change in director is made; and [(3)] (C) prior to any major expansion or alteration in quarters.

Sec. 26. Subsection (b) of section 19a-323 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

(b) If death occurred in this state, the death certificate required by law shall be filed with the registrar of vital statistics for the town in which such person died, if known, or, if not known, for the town in which the body was found. The Chief Medical Examiner, Deputy Chief Medical Examiner, associate medical examiner, an authorized assistant medical examiner or other authorized designee shall complete the cremation certificate, stating that such medical examiner or other authorized designee has made inquiry into the cause and manner of death and is of the opinion that no further examination or judicial inquiry is necessary. The cremation certificate shall be submitted to the registrar of vital statistics of the town in which such person died, if known, or, if not known, of the town in which the body was found, or with the registrar of vital statistics of the town in which the funeral director having charge of the body is located. Upon receipt of the cremation certificate, the
The registrar shall authorize such certificate, keep such certificate on permanent record, and issue a cremation permit, except that if the cremation certificate is submitted to the registrar of the town where the funeral director is located, such certificate shall be forwarded to the registrar of the town where the person died to be kept on permanent record. If a cremation permit must be obtained during the hours that the office of the local registrar of the town where death occurred is closed, a subregistrar appointed to serve such town may authorize such cremation permit upon receipt and review of a properly completed cremation permit and cremation certificate. A subregistrar who is licensed as a funeral director or embalmer pursuant to chapter 385, or the employee or agent of such funeral director or embalmer shall not issue a cremation permit to himself or herself. A subregistrar shall forward the cremation certificate to the local registrar of the town where death occurred, not later than seven days after receiving such certificate. The estate of the deceased person, if any, shall pay the sum of one hundred fifty-seven dollars for the issuance of the cremation certificate, provided the Office of the Chief Medical Examiner shall not assess any fees for costs that are associated with the cremation of a stillborn fetus. Upon request of the Chief Medical Examiner, the Secretary of the Office of Policy and Management may waive payment of such cremation certificate fee. No cremation certificate shall be required for a permit to cremate the remains of bodies pursuant to section 19a-270a. When the cremation certificate is submitted to a town other than that where the person died, the registrar of vital statistics for such other town shall ascertain from the original removal, transit and burial permit that the certificates required by the state statutes have been received and recorded, that the body has been prepared in accordance with the Public Health Code and that the entry regarding the place of disposal is correct. Whenever the registrar finds that the place of disposal is incorrect, the registrar shall issue a corrected removal, transit and burial permit and, after inscribing and recording the original permit in the manner prescribed for sextons' reports under section 7-66, shall then immediately give written notice to the registrar for the town where the death occurred of the change in place of disposal.
stating the name and place of the crematory and the date of cremation.

Such written notice shall be sufficient authorization to correct these items on the original certificate of death. The fee for a cremation permit shall be five dollars and for the written notice one dollar. The Department of Public Health shall provide forms for cremation permits, which shall not be the same as for regular burial permits and shall include space to record information about the intended manner of disposition of the cremated remains, and such blanks and books as may be required by the registrars.

Sec. 27. Section 19a-421 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2020):

No person shall establish, conduct or maintain a youth camp without a license issued by the office. Applications for such license shall be made in writing at least thirty days prior to the opening of the youth camp on forms provided and in accordance with procedures established by the commissioner and shall be accompanied by a fee of [eight hundred fifteen] one thousand one hundred fifteen dollars or, if the applicant is a nonprofit, nonstock corporation or association, a fee of [three hundred fifteen] four hundred thirty dollars or, if the applicant is a day camp affiliated with a nonprofit organization, for no more than five days duration and for which labor and materials are donated, no fee. All such licenses shall be valid for a period of one year from the date of issuance unless surrendered for cancellation or suspended or revoked by the commissioner for violation of this chapter or any regulations adopted under section 19a-428 and shall be renewable upon payment of [an eight-hundred-fifteen-dollar license fee] a fee of one thousand one hundred fifteen dollars or, if the licensee is a nonprofit, nonstock corporation or association, a [three-hundred-fifteen-dollar license fee] fee of four hundred thirty dollars or, if the applicant is a day camp affiliated with a nonprofit organization, for no more than five days duration and for which labor and materials are donated, no fee.

Sec. 28. Section 3-20j of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from
(a) As used in this section, the following terms have the following meanings, unless the context clearly indicates a different meaning or intent:

(1) "Credit revenue bonds" means revenue bonds issued pursuant to this section;

(2) "Collection agent" means the financial institution acting as the trustee or agent for the trustee that receives the pledged revenues directed by the state to be paid to it by taxpayers;

(3) "Debt service requirements" means (A) (i) principal and interest with respect to bonds, (ii) interest with respect to bond anticipation notes, and (iii) unrefunded principal with respect to bond anticipation notes, (B) the purchase price of bonds and bond anticipation notes that are subject to purchase or redemption at the option of the bondowner or noteowner, (C) the amounts, if any, required to establish or maintain reserves, sinking funds or other funds or accounts at the respective levels required to be established or maintained therein in accordance with the proceedings authorizing the issuance of bonds, (D) expenses of issuance and administration with respect to bonds and bond anticipation notes, as determined by the Treasurer, (E) the amounts, if any, becoming due and payable under a reimbursement agreement or similar agreement entered into pursuant to authority granted under the proceedings authorizing the issuance of bonds and bond anticipation notes, and (F) any other costs or expenses deemed by the Treasurer to be necessary or proper to be paid in connection with the bonds and bond anticipation notes, including, without limitation, the cost of any credit facility, including, but not limited to, a letter of credit or policy of bond insurance, issued by a financial institution pursuant to an agreement approved pursuant to the proceedings authorizing the issuance of bonds and bond anticipation notes;

(4) "Dedicated savings" for a period means the amounts for such period determined by the Treasurer pursuant to subsection (n) of this section...
section to have been saved by the issuance of credit revenue bonds;

(5) "Pledged revenues" means withholding taxes statutorily pledged to repayment of credit revenue bonds;

(6) "Proceedings" means the proceedings of the State Bond Commission authorizing the issuance of bonds pursuant to this section, the provisions of any resolution or trust indenture securing bonds, that are incorporated into such proceedings, the provisions of any other documents or agreements that are incorporated into such proceedings and, to the extent applicable, a certificate of determination filed by the Treasurer in accordance with this section;

(7) "Trustee" means the financial institution acting as trustee under the trust indenture pursuant to which bonds or notes are issued; and

(8) "Withholding taxes" means taxes required to be deducted and withheld pursuant to sections 12-705 and 12-706 and paid to the Commissioner of Revenue Services pursuant to section 12-707 upon receipt by the state and including penalty and interest charges on such taxes.

(b) Whenever any general statute or public or special act, whether enacted before, on or after October 31, 2017, authorizes general obligation bonds of the state to be issued for any purpose, such general statute or public or special act shall be deemed to have authorized such bonds to be issued as either general obligation bonds or credit revenue bonds under this section. In no event shall the total of the principal amount of general obligation bonds and credit revenue bonds issued pursuant to the authority of any general statute or public or special act exceed the amount authorized thereunder. Except as provided for in this section, all provisions of section 3-20, except subsection (p) of said section, shall apply to such credit revenue bonds.

(c) Bonds issued pursuant to this section shall be special obligations of the state and shall not be payable from or charged upon any funds other than the pledged revenues or other receipts, funds or moneys
pledged therefor, nor shall the state or any political subdivision thereof be subject to any liability thereon, except to the extent of such pledged revenues or other receipts, funds or moneys pledged therefor as provided in this section. As part of the contract of the state with the owners of such bonds, all amounts necessary for punctual payment of principal of and interest on such bonds, and redemption premium, if any, with respect to such bonds, is hereby appropriated and the Treasurer shall pay such principal and interest and redemption premium, if any, as the same shall become due but only from such sources. The issuance of bonds issued under this section shall not directly or indirectly or contingently obligate the state or any political subdivision thereof to levy or to pledge any form of taxation whatever therefor, except for taxes included in the pledged revenues, or to make any additional appropriation for their payment. Such bonds shall not constitute a charge, lien or encumbrance, legal or equitable, upon any property of the state or of any political subdivision thereof other than the pledged revenues or other receipts, funds or moneys pledged therefor as provided in this section, and the substance of such limitation shall be plainly stated on the face of each such bond and bond anticipation note.

(d) The state hereby pledges all its right, title and interest to the pledged revenues to secure the due and punctual payment of the principal of and interest on the credit revenue bonds, and redemption premium, if any, with respect to such bonds. Such pledge shall secure all such credit revenue bonds equally, and such pledge is and shall be prior in interest to any other claim of any party to the pledged revenues, including any holder of general obligation bonds of the state. Such bonds also may be secured by a pledge of reserves, sinking funds and any other funds and accounts, including proceeds from investment of any of the foregoing, authorized hereby or by the proceedings authorizing the issuance of such bonds, and by moneys paid under a credit facility including, but not limited to, a letter of credit or policy of bond insurance, issued by a financial institution pursuant to an agreement authorized by such proceedings.
(e) The pledge of the pledged revenues under this section is made by the state by operation of law through this section, and as a statutory lien is effective without any further act or agreement by the state, and shall be valid and binding from the time the pledge is made, and any revenues or other receipts, funds or moneys so pledged and received by the state shall be subject immediately to the lien of such pledge without any physical delivery thereof or further act. The lien of any such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the state, irrespective of whether such parties have notice thereof.

(f) In the proceedings authorizing any credit revenue bonds, the state shall direct the trustee to establish one or more collection accounts with the collection agent to receive the pledged revenues and shall direct payment of the pledged revenues into such collection accounts of the collection agent. Funds in such collection accounts shall be kept separate and apart from any other funds of the state until disbursed as provided for in the proceedings authorizing such credit revenue bonds. Such proceedings shall provide that no funds from such collection accounts shall be disbursed to the control of the state until and at such times as all current claims of any trustee set out in the proceedings have been satisfied, and thereafter may be disbursed to the control of the state free and clear of any claim by the trustee or the holders of any credit revenue bonds. The agreements with the depositaries establishing the collection accounts may provide for customary settlement terms for the collection of revenues. The expenses of the state in establishing such collection accounts and directing the deposit of pledged revenues therein, including the expenses of the Department of Revenue Services and the office of the Comptroller in establishing mechanisms to verify, allocate, track and audit such accounts and the deposits therein, may be paid as costs of issuance of any bonds issued pursuant to section 3-20 or this section.

(g) The proceedings under which bonds are authorized to be issued, pursuant to this section, may, subject to the provisions of the general statutes, contain any or all of the following:
(1) Covenants that confirm, as part of the contract with the holders of the credit revenue bonds, the agreements of the state set forth in subsections (d) to (f), inclusive, of this section;

(2) Provisions for the execution of reimbursement agreements or similar agreements in connection with credit facilities including, but not limited to, letters of credit or policies of bond insurance, remarketing agreements and agreements for the purpose of moderating interest rate fluctuations, and of such other agreements entered into pursuant to section 3-20a;

(3) Provisions for the collection, custody, investment, reinvestment and use of the pledged revenues or other receipts, funds or moneys pledged therefor;

(4) Provisions regarding the establishment and maintenance of reserves, sinking funds and any other funds and accounts as shall be approved by the State Bond Commission in such amounts as may be established by the State Bond Commission, and the regulation and disposition thereof, including requirements that any such funds and accounts be held separate from or not be commingled with other funds of the state;

(5) Provisions for the issuance of additional bonds on a parity with bonds theretofore issued, including establishment of coverage requirements as a condition of the issuance of such additional bonds;

(6) Provisions regarding the rights and remedies available in case of a default to the bondowners, or any trustee under any contract, loan agreement, document, instrument or trust indenture, including the right to appoint a trustee to represent their interests upon occurrence of an event of default, as defined in said proceedings, provided, if any bonds shall be secured by a trust indenture, the respective owners of such bonds or notes shall have no authority except as set forth in such trust indenture to appoint a separate trustee to represent them, and provided further no such right or remedy shall allow principal and interest on such bonds to be accelerated; and
(7) Provisions or covenants of like or different character from the foregoing which are consistent with this and which the State Bond Commission determines in such proceedings are necessary, convenient or desirable to better secure the bonds, or will tend to make the bonds more marketable, and which are in the best interests of the state. Any provision which may be included in proceedings authorizing the issuance of bonds hereunder may be included in a trust indenture duly approved in accordance with this subsection which secures the bonds and any notes issued in anticipation thereof, and in such case the provisions of such indenture shall be deemed to be a part of such proceedings as though they were expressly included therein.

(h) Bonds issued pursuant to this section shall be secured by a trust indenture, approved by the State Bond Commission, by and between the state and a corporate trustee, which may be any trust company or bank having the powers of a trust company within or without the state. Such trust indenture may contain such provisions for protecting and enforcing the rights and remedies of the bondowners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the state in relation to the exercise of its powers pursuant to the pledged revenues and the custody, safeguarding and application of all moneys. The state may provide by such trust indenture for the payment of the pledged revenues or other receipts, funds or moneys to the trustee under such trust indenture or to any other depository, and for the method of disbursement thereof, with such safeguards and restrictions as it may determine, but consistent with the provisions of subsections (d) to (f), inclusive, of this section.

(i) The Treasurer shall have power to purchase bonds of the state issued pursuant to this section out of any funds available therefor. The Treasurer may hold, pledge, cancel or resell such bonds subject to and in accordance with agreements with bondowners.

(j) Bonds issued pursuant to this section are hereby made negotiable instruments within the meaning of and for all purposes of the Uniform Commercial Code, whether or not such bonds are of such form and
character as to be negotiable instruments under the terms of the
Uniform Commercial Code, subject only to the provisions of such bonds
for registration.

(k) Any moneys held by the Treasurer or a trustee pursuant to a trust
indenture with respect to bonds issued pursuant to this section,
including pledged revenues, other pledged receipts, funds or moneys
and proceeds from the sale of such bonds, may, pending the use or
application of the proceeds thereof for an authorized purpose, be (1)
invested and reinvested in such obligations, securities and investments
as are set forth in subsection (f) of section 3-20 and in participation
certificates in the Short Term Investment Fund created under section 3-
27a, or (2) deposited or redeposited in such bank or banks as shall be
provided in the resolution authorizing the issuance of such bonds, the
certificate of determination authorizing issuance of such bond
anticipation notes or in the indenture securing such bonds. Proceeds
from investments authorized by this subsection, less amounts required
under the proceedings authorizing the issuance of bonds, shall be
credited to the General Fund.

(l) Bonds issued pursuant to this section are hereby made securities
in which all public officers and public bodies of the state and its political
subdivisions, all insurance companies, credit unions, building and loan
associations, investment companies, banking associations, trust
companies, executors, administrators, trustees and other fiduciaries and
pension, profit-sharing and retirement funds may properly and legally
invest funds, including capital in their control or belonging to them.
Such bonds are hereby made securities which may properly and legally
be deposited with and received by any state or municipal officer or any
agency or political subdivision of the state for any purpose for which
the deposit of bonds or obligations of the state is now or may hereafter
be authorized by law.

(m) The state covenants with the purchasers and all subsequent
owners and transferees of bonds issued by the state pursuant to this
section, in consideration of the acceptance of the payment for the bonds,
until such bonds, together with the interest thereon, with interest on any
unpaid installment of interest and all costs and expenses in connection
with any action or proceeding on behalf of such owners, are fully met
and discharged, or unless expressly permitted or otherwise authorized
by the terms of each contract and agreement made or entered into by or
on behalf of the state with or for the benefit of such owners, that the state
will impose, charge, raise, levy, collect and apply the pledged revenues
and other receipts, funds or moneys pledged for the payment of debt
service requirements as provided in this section, in such amounts as
may be necessary to pay such debt service requirements in each year in
which bonds are outstanding and further, that the state (1) will not limit
or alter the duties imposed on the Treasurer and other officers of the
state by law and by the proceedings authorizing the issuance of bonds
with respect to application of pledged revenues or other receipts, funds
or moneys pledged for the payment of debt service requirements as
provided in said sections; (2) will not alter the provisions establishing
collection accounts with the collection agent or the direction of pledged
revenues to such collection accounts, or the provisions applying such
pledged revenues to the debt service requirements with respect to bonds
or notes; (3) will not issue any bonds, notes or other evidences of
indebtedness, other than the bonds, having any rights arising out of said
sections or secured by any pledge of or other lien or charge on the
pledged revenues or other receipts, funds or moneys pledged for the
payment of debt service requirements as provided in said sections; (4)
will not create or cause to be created any lien or charge on such pledged
amounts, other than a lien or pledge created thereon pursuant to said
sections, provided nothing in this subsection shall prevent the state from
issuing evidences of indebtedness (A) which are secured by a pledge or
lien which is and shall on the face thereof be expressly subordinate and
junior in all respects to every lien and pledge created by or pursuant to
said sections; (B) for which the full faith and credit of the state is pledged
and which are not expressly secured by any specific lien or charge on
such pledged amounts; or (C) which are secured by a pledge of or lien
on moneys or funds derived on or after such date as every pledge or lien
thereon created by or pursuant to said sections shall be discharged and
satisfied; (5) will carry out and perform, or cause to be carried out and
performed, every promise, covenant, agreement or contract made or
entered into by the state or on its behalf with the owners of any bonds;
(6) will not in any way impair the rights, exemptions or remedies of such
owners; and (7) will not limit, modify, rescind, repeal or otherwise alter
the rights or obligations of the appropriate officers of the state to impose,
maintain, charge or collect the taxes, fees, charges and other receipts
constituting the pledged revenues as may be necessary to produce
sufficient revenues to fulfill the terms of the proceedings authorizing the
issuance of the bonds; and provided further the state may change the
rate of withholding taxes, calculation of amounts to which the rate
applies, including exemptions and deductions so long as any such
change, had it been in effect, would not have reduced the withholding
taxes for any twelve consecutive months within the preceding fifteen
months to less than an amount three times the maximum debt service
payable on bonds issued and outstanding under this section for the
current or any future fiscal year. The State Bond Commission is
authorized to include this covenant of the state in any agreement with
the owner of any such bonds.

[(n) At the time of issuance of any credit revenue bonds pursuant to
this section, the Treasurer shall determine the amount of principal and
interest estimated to be saved by the issuance of credit revenue bonds
instead of general obligation bonds, as measured by the difference
between the stated principal and interest payable with respect to such
credit revenue bonds in each fiscal year during which bonds shall be
outstanding, and the principal and interest estimated to be payable in
each fiscal year during which such bonds would have been outstanding
had such bonds been issued as general obligation bonds payable over
the same period on the basis of equal amounts of principal stated to be
due in each fiscal year, subject to any specific adjustments which the
Treasurer may consider appropriate to take into account in the structure
for a specific bond issue, provided in any fiscal year that the Treasurer
determines there are no savings, the estimated savings shall be zero for
such fiscal year. The Treasurer shall base such determination on such]
factors as the Treasurer shall deem relevant, which may include advice from financial advisors to the state, historical trading patterns of outstanding state general obligation bonds and spreads to common municipal bond indexes. The Treasurer shall set out such estimated savings for each fiscal year during which each issue of credit revenue bonds shall be stated to be outstanding in a bond determination which shall be filed with the State Bond Commission at or prior to the issuance of such credit revenue bonds, and such amounts shall be dedicated savings for purposes of this section.

(o) For each fiscal year during which credit revenue bonds shall be outstanding, there shall be transferred from the General Fund of the state to the Budget Reserve Fund established pursuant to section 4-30a, at the beginning of such fiscal year, an amount equal to the aggregate dedicated savings for all such bonds issued and to be outstanding in such fiscal year, unless the Governor declares an emergency or the existence of extraordinary circumstances, in which the provisions of section 4-85 are invoked, and at least three-fifths of the members of each chamber of the General Assembly vote to diminish such required transfer during the fiscal year for which the emergency or existence of extraordinary circumstances are determined, or in such other circumstances as may be permitted by the terms of the bonds, notes or other obligations issued pursuant to this section. Amounts so transferred shall not be available for appropriation for any other purpose, but shall only be used as provided in section 4-30a.

(p) (1) Prior to July 1, 2021, net earnings of investments of proceeds of bonds issued pursuant to section 3-20 or pursuant to this section and accrued interest on the issuance of such bonds and premiums on the issuance of such bonds shall be deposited to the credit of the General Fund, after (A) payment of any expenses incurred by the Treasurer or State Bond Commission in connection with such issuance, or (B) application to interest on bonds, notes or other obligations of the state.

(2) On and after July 1, 2021, notwithstanding subsection (f) of section 3-20, (A) net earnings of investments of proceeds of bonds issued
pursuant to section 3-20 or pursuant to this section and accrued interest
on the issuance of such bonds shall be deposited to the credit of the
General Fund, and (B) premiums, net of any original issue discount, on
the issuance of such bonds shall, after payment of any expenses incurred
by the Treasurer or State Bond Commission in connection with such
issuance, be deposited at the direction of the Treasurer to the credit of
an account or fund to fund all or a portion of any purpose or project
authorized by the State Bond Commission pursuant to any bond act up
to the amount authorized by the State Bond Commission, provided the
bonds for such purpose or project are unissued, and provided further
the certificate of determination the Treasurer files with the secretary of
the State Bond Commission for such authorized bonds sets forth the
amount of the deposit applied to fund each such purpose and project.
Upon such filing, the Treasurer shall record bonds in the amount of net
premiums credited to each purpose and project as set forth in the
certificate of determination of the Treasurer as deemed issued and
retired and the Treasurer shall not thereafter exercise authority to issue
bonds in such amount for such purpose or project. Upon such recording
by the Treasurer, such bonds shall be deemed to have been issued,
retired and no longer authorized for issuance or outstanding for the
purposes of section 3-21, and for the purpose of aligning the funding of
such authorized purpose and project with amounts generated by net
premiums, but shall not constitute an actual bond issuance or bond
retirement for any other purposes including, but not limited to, financial
reporting purposes.]

[(q)] (n) Any general obligation bonds or notes issued pursuant to
section 3-20 may be refunded by credit revenue bonds or notes issued
pursuant to this section, and any credit revenue bonds issued pursuant
to this section may be refunded by general obligation bonds or notes
issued pursuant to subsection (g) of section 3-20 in the manner, and
subject to the same conditions, as set out in subsection (g) of section 3-
20.

Sec. 29. Subsection (a) of section 10a-8c of the general statutes is
repealed and the following is substituted in lieu thereof (Effective from
passage):

(a) Except as provided in subsection (b) of this section, notwithstanding the provisions of sections 10a-77a, 10a-99a, 10a-109c, 10a-109i and 10a-143a, no funds shall be appropriated to the Office of Higher Education for grants pursuant to subdivision (2) of subsection (a) of section 10a-77a, subdivision (2) of subsection (a) of section 10a-99a, subdivision (2) of subsection (b) of section 10a-109i and subdivision (2) of subsection (a) of section 10a-143a [: (1) Until] until such time as the amount in the Budget Reserve Fund, established in section 4-30a, equals [ten] fifteen per cent of the net General Fund appropriations for the fiscal year in progress, [(2)] and further provided, (1) the amount of the grants appropriated shall be reduced proportionately if the amount available is less than the amount required for such grants, and [(3)] (2) the amount of funds available to be appropriated during any fiscal year for such grants shall not exceed twenty-five million dollars.

Sec. 30. Section 10-265dd of the 2020 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) In furtherance of its commitment to carry out the public purposes described in section 10-265aa, the philanthropic enterprise shall provide twenty million dollars to the corporation for the fiscal year commencing July 1, 2019. The participants to the collaboration shall endeavor to secure an additional twenty million dollars from other private sector sources in furtherance of the purposes of the collaboration, provided participation by private sector sources other than the philanthropic enterprise shall not be a condition of the state or the philanthropic enterprise's funding.

(b) (1) For the fiscal year commencing July 1, 2019, the state shall transfer the sum of twenty million dollars to the Philanthropic Match account established in section 10-265ff, upon certification by the philanthropic enterprise to the Secretary of the Office of Policy and Management that [it] the philanthropic enterprise has transferred
twenty million dollars to the corporation.

(2) For the fiscal year commencing July 1, 2020, the state shall transfer the sum of twenty million dollars to said account, upon certification by the philanthropic enterprise to the Secretary of the Office of Policy and Management that the philanthropic enterprise has transferred twenty million dollars to the corporation.

(3) The transfer of [such state sum] state sums under this subsection shall be in furtherance of the corporation's purposes described in section 10-265aa.

(c) For the fiscal year commencing July 1, [2020] 2021, and the [three] two succeeding fiscal years, the state and the philanthropic enterprise shall evaluate the funding needs of the collaboration and each endeavor to maintain at least the level of financial commitment [which] that it made to the collaboration during the fiscal year commencing July 1, 2019, with the same match and certification requirements as set forth in [subsections] subsection (a) and subdivisions (1) and (3) of subsection (b) of this section.

Sec. 31. (Effective from passage) For the fiscal year ending June 30, 2020, the amount deemed appropriated pursuant to sections 3-20i and 3-115b of the general statutes in such fiscal year shall be $20,700,000.

Sec. 32. Section 372 of public act 19-117 is repealed and the following is substituted in lieu thereof (Effective from passage):

Not later than June 30, 2020, the Comptroller shall designate [$85,000,000] $140,000,000 of the resources of the General Fund for the fiscal year ending June 30, 2020, to be accounted for as revenue of the General Fund for the fiscal year ending June 30, 2021.

Sec. 33. Section 368 of public act 19-117 is repealed. (Effective from passage)
This act shall take effect as follows and shall amend the following sections:

<table>
<thead>
<tr>
<th>Section</th>
<th>Effect Date</th>
<th>Amendment Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 1</td>
<td>July 1, 2020</td>
<td>12-408(1)(K)</td>
</tr>
<tr>
<td>Sec. 2</td>
<td>July 1, 2020</td>
<td>12-411(1)(J)</td>
</tr>
<tr>
<td>Sec. 3</td>
<td>from passage</td>
<td>12-214(b)(8)</td>
</tr>
<tr>
<td>Sec. 4</td>
<td>from passage</td>
<td>12-219(b)(8)</td>
</tr>
<tr>
<td>Sec. 5</td>
<td>from passage</td>
<td>12-219(a)(1)</td>
</tr>
<tr>
<td>Sec. 6</td>
<td>from passage</td>
<td>12-217n(d)</td>
</tr>
<tr>
<td>Sec. 7</td>
<td>from passage</td>
<td>New section</td>
</tr>
<tr>
<td>Sec. 8</td>
<td>July 1, 2020</td>
<td>12-264(a)</td>
</tr>
<tr>
<td>Sec. 9</td>
<td>October 1, 2020</td>
<td>12-330ee(b)</td>
</tr>
<tr>
<td>Sec. 10</td>
<td>July 1, 2020, and</td>
<td>12-263p</td>
</tr>
<tr>
<td></td>
<td>applicable to calendar quarters commencing on or after July 1, 2020</td>
<td></td>
</tr>
<tr>
<td>Sec. 11</td>
<td>July 1, 2020</td>
<td>New section</td>
</tr>
<tr>
<td>Sec. 12</td>
<td>July 1, 2020</td>
<td>12-263i</td>
</tr>
<tr>
<td>Sec. 13</td>
<td>July 1, 2020, and</td>
<td>12-263s</td>
</tr>
<tr>
<td></td>
<td>applicable to calendar quarters commencing on or after July 1, 2020</td>
<td></td>
</tr>
<tr>
<td>Sec. 14</td>
<td>July 1, 2020, and</td>
<td>12-263t</td>
</tr>
<tr>
<td></td>
<td>applicable to calendar quarters commencing on or after July 1, 2020</td>
<td></td>
</tr>
<tr>
<td>Sec. 15</td>
<td>July 1, 2020, and</td>
<td>12-263u</td>
</tr>
<tr>
<td></td>
<td>applicable to calendar quarters commencing on or after July 1, 2020</td>
<td></td>
</tr>
<tr>
<td>Sec. 16</td>
<td>July 1, 2020, and</td>
<td>12-263v</td>
</tr>
<tr>
<td></td>
<td>applicable to calendar quarters commencing on or after July 1, 2020</td>
<td></td>
</tr>
<tr>
<td>Section</td>
<td>Number</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>Sec. 17</td>
<td>July 1, 2020, and applicable to calendar quarters commencing on or after July 1, 2020</td>
<td>12-263x</td>
</tr>
<tr>
<td>Sec. 18</td>
<td>July 1, 2020, and applicable to calendar quarters commencing on or after July 1, 2020</td>
<td>3-114s</td>
</tr>
<tr>
<td>Sec. 19</td>
<td>October 1, 2020</td>
<td>1-1j</td>
</tr>
<tr>
<td>Sec. 20</td>
<td>October 1, 2020</td>
<td>3-99a(g)</td>
</tr>
<tr>
<td>Sec. 21</td>
<td>October 1, 2020</td>
<td>14-11i</td>
</tr>
<tr>
<td>Sec. 22</td>
<td>October 1, 2020</td>
<td>19a-88(g)</td>
</tr>
<tr>
<td>Sec. 23</td>
<td>October 1, 2020</td>
<td>45a-113b</td>
</tr>
<tr>
<td>Sec. 24</td>
<td>October 1, 2020</td>
<td>51-193b</td>
</tr>
<tr>
<td>Sec. 25</td>
<td>July 1, 2020</td>
<td>19a-30(d)</td>
</tr>
<tr>
<td>Sec. 26</td>
<td>July 1, 2020</td>
<td>19a-323(b)</td>
</tr>
<tr>
<td>Sec. 27</td>
<td>July 1, 2020</td>
<td>19a-421</td>
</tr>
<tr>
<td>Sec. 28</td>
<td>from passage</td>
<td>3-20j</td>
</tr>
<tr>
<td>Sec. 29</td>
<td>from passage</td>
<td>10a-8c(a)</td>
</tr>
<tr>
<td>Sec. 30</td>
<td>from passage</td>
<td>10-265dd</td>
</tr>
<tr>
<td>Sec. 31</td>
<td>from passage</td>
<td>New section</td>
</tr>
<tr>
<td>Sec. 32</td>
<td>from passage</td>
<td>PA 19-117, Sec. 372</td>
</tr>
<tr>
<td>Sec. 33</td>
<td>from passage</td>
<td>Repealer section</td>
</tr>
</tbody>
</table>

**Statement of Purpose:**
To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]