



General Assembly

**Amendment**

January Session, 2021

LCO No. 9756



Offered by:  
SEN. MINER, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. 1037      File No. 562      Cal. No. 322

(As Amended)

**"AN ACT CONCERNING SOLID WASTE MANAGEMENT."**

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- 1      Strike section 4 and insert the following in lieu thereof:
- 2      "Sec. 4. Section 22a-245a of the general statutes is repealed and the
- 3      following is substituted in lieu thereof (*Effective July 1, 2021*):
- 4      (a) Each deposit initiator shall open a special interest-bearing account
- 5      at a Connecticut branch of a financial institution, as defined in section
- 6      45a-557a, to the credit of the deposit initiator. Each deposit initiator shall
- 7      deposit in such account an amount equal to the refund value established
- 8      pursuant to subsection (a) of section 22a-244, as amended by this act, for
- 9      each beverage container sold by such deposit initiator. Such deposit
- 10     shall be made not more than one month after the date such beverage
- 11     container is sold, provided for any beverage container sold during the
- 12     period from December 1, 2008, to December 31, 2008, inclusive, such
- 13     deposit shall be made not later than January 5, 2009. All interest,
- 14     dividends and returns earned on the special account shall be paid

15 directly into such account. Such moneys shall be kept separate and apart  
16 from all other moneys in the possession of the deposit initiator. The  
17 amount required to be deposited pursuant to this section, when  
18 deposited, shall be held to be a special fund in trust for the state.

19 (b) (1) Any reimbursement of the refund value for a redeemed  
20 beverage container shall be paid from the deposit initiator's special  
21 account, with such payment to be computed, subject to the provisions  
22 of subdivision (2) of this subsection, under the cash receipts and  
23 disbursements method of accounting, as described in Section 446(c)(1)  
24 of the Internal Revenue Code of 1986, or any subsequent corresponding  
25 Internal Revenue Code of the United States, as amended from time to  
26 time.

27 (2) A deposit initiator may petition the Commissioner of Revenue  
28 Services for an alternate method of accounting by filing with such  
29 deposit initiator's return a statement of objections and other proposed  
30 alternate method of accounting, as such deposit initiator believes proper  
31 and equitable under the circumstances, that is accompanied by  
32 supporting details and proof. The Commissioner of Revenue Services  
33 shall promptly notify such deposit initiator whether the proposed  
34 alternate method is accepted as reasonable and equitable and, if so  
35 accepted, shall adjust such deposit initiator's return and payment of  
36 reimbursement accordingly.

37 (c) (1) Each deposit initiator shall submit a report on March 15, 2009,  
38 for the period from December 1, 2008, to February 28, 2009, inclusive.  
39 Each deposit initiator shall submit a report on July 31, 2009, for the  
40 period from March 1, 2009, to June 30, 2009, inclusive, and thereafter  
41 shall submit a quarterly report for the immediately preceding calendar  
42 quarter one month after the close of such quarter. Each such report shall  
43 be submitted to the Commissioner of Energy and Environmental  
44 Protection, on a form prescribed by the commissioner and with such  
45 information as the commissioner deems necessary, including, but not  
46 limited to: (A) The balance in the special account at the beginning of the  
47 quarter for which the report is prepared; (B) a list of all deposits credited

48 to such account during such quarter, including all refund values paid to  
49 the deposit initiator and all interest, dividends or returns received on  
50 the account; (C) a list of all withdrawals from such account during such  
51 quarter, all service charges and overdraft charges on the account and all  
52 payments made pursuant to subsection (d) of this section; and (D) the  
53 balance in the account at the close of the quarter for which the report is  
54 prepared.

55 (2) Each deposit initiator shall submit a report on October 31, 2010,  
56 for the calendar quarter beginning July 1, 2010. Subsequently, each  
57 deposit initiator shall submit a quarterly report for the immediately  
58 preceding calendar quarter, on or before the last day of the month next  
59 succeeding the close of such quarter. Each such report shall be  
60 submitted to the Commissioner of Revenue Services, on a form  
61 prescribed by the Commissioner of Revenue Services, and with such  
62 information as the Commissioner of Revenue Services deems necessary,  
63 including, but not limited to, the following information: (A) The balance  
64 in the special account at the beginning of the quarter for which the  
65 report is prepared, (B) all deposits credited to such account during such  
66 quarter, including all refund values paid to the deposit initiator and all  
67 interest, dividends or returns received on such account, (C) all  
68 withdrawals from such account during such quarter, including all  
69 service charges and overdraft charges on such account and all payments  
70 made pursuant to subsection (d) of this section, and (D) the balance in  
71 such account at the close of the quarter for which the report is prepared.  
72 Such quarterly report shall be filed electronically with the  
73 Commissioner of Revenue Services, in the manner provided by chapter  
74 228g.

75 (d) (1) On or before April 30, 2009, each deposit initiator shall pay the  
76 balance outstanding in the special account that is attributable to the  
77 period from December 1, 2008, to March 31, 2009, inclusive, to the  
78 Commissioner of Energy and Environmental Protection for deposit in  
79 the General Fund. Thereafter, the balance outstanding in the special  
80 account that is attributable to the immediately preceding calendar  
81 quarter shall be paid by the deposit initiator one month after the close

82 of such quarter to the Commissioner of Energy and Environmental  
83 Protection for deposit in the General Fund. If the amount of the required  
84 payment pursuant to this subdivision is not paid by the date seven days  
85 after the due date, a penalty of ten per cent of the amount due shall be  
86 added to the amount due. The amount due shall bear interest at the rate  
87 of one and one-half per cent per month or fraction thereof, from the due  
88 date. Any such penalty or interest shall not be paid from funds  
89 maintained in the special account.

90 (2) On or before October 31, 2010, each deposit initiator shall pay the  
91 balance outstanding in the special account that is attributable to the  
92 period from July 1, 2010, to September 30, 2010, inclusive, to the  
93 Commissioner of Revenue Services for deposit in the General Fund.  
94 Subsequently, for the fiscal year ending June 30, 2023, ninety-five per  
95 cent of the balance outstanding in the special account that is attributable  
96 to the immediately preceding calendar quarter shall be paid by the  
97 deposit initiator on or before the last day of the month next succeeding  
98 the close of such quarter to the Commissioner of Revenue Services for  
99 deposit in the General Fund, for the fiscal year ending June 30, 2024,  
100 sixty-five per cent of the balance outstanding in the special account that  
101 is attributable to the immediately preceding calendar quarter shall be  
102 paid by the deposit initiator on or before the last day of the month next  
103 succeeding the close of such quarter to the Commissioner of Revenue  
104 Services for deposit in the General Fund, for the fiscal year ending June  
105 30, 2025, fifty-five per cent of the balance outstanding in the special  
106 account that is attributable to the immediately preceding calendar  
107 quarter shall be paid by the deposit initiator on or before the last day of  
108 the month next succeeding the close of such quarter to the  
109 Commissioner of Revenue Services for deposit in the General Fund and  
110 for the fiscal year ending June 30, 2026, and each subsequent fiscal year  
111 thereafter, thirty-five per cent of the balance outstanding in the special  
112 account that is attributable to the immediately preceding calendar  
113 quarter shall be paid by the deposit initiator on or before the last day of  
114 the month next succeeding the close of such quarter to the  
115 Commissioner of Revenue Services for deposit in the General Fund. If

116 the amount of the required payment pursuant to this subdivision is not  
117 paid on or before the due date, a penalty of ten per cent of the amount  
118 due and unpaid, or fifty dollars, whichever is greater, shall be imposed.  
119 The amount due and unpaid shall bear interest at the rate of one per cent  
120 per month or fraction thereof, from the due date. Any such penalty or  
121 interest shall not be paid from funds maintained in such special account.  
122 Such required payment shall be made by electronic funds transfer to the  
123 Commissioner of Revenue Services, in the manner provided by chapter  
124 228g.

125 (e) If moneys deposited in the special account are insufficient to pay  
126 for withdrawals authorized pursuant to subsection (b) of this section,  
127 the amount of such deficiency shall be subtracted from the next  
128 succeeding payment or payments due pursuant to subsection (d) of this  
129 section until the amount of the deficiency has been subtracted in full.

130 (f) The Commissioner of Revenue Services may examine the accounts  
131 and records of any deposit initiator maintained under this section or  
132 sections 22a-243 to 22a-245, inclusive, as amended by this act, and any  
133 related accounts and records, including receipts, disbursements and  
134 such other items as the Commissioner of Revenue Services deems  
135 appropriate.

136 (g) The Attorney General may, independently or upon complaint of  
137 the Commissioner of Energy and Environmental Protection or the  
138 Commissioner of Revenue Services, institute any appropriate action or  
139 proceeding to enforce any provision of this section or any regulation  
140 adopted pursuant to section 22a-245, as amended by this act, to  
141 implement the provisions of this section.

142 (h) The provisions of sections 12-548, 12-550 to 12-554, inclusive, and  
143 12-555a shall be deemed to apply to the provisions of this section, except  
144 any provision of sections 12-548, 12-550 to 12-554, inclusive, and 12-555a  
145 that is inconsistent with the provision in this section.

146 (i) Any payment required pursuant to this section shall be treated as  
147 a tax for purposes of sections 12-30b, 12-33a, 12-35a, 12-39g and 12-39h.

148 (j) Not later than July 1, 2010, the Department of Energy and  
149 Environmental Protection or successor agency shall establish a  
150 procedure that allows each such deposit initiator to take a credit against  
151 any payment made pursuant to subsection (d) of this section in the  
152 amount of the deposits refunded on beverage containers which such  
153 deposit initiator donated for any charitable purpose."