

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 22-146—sSB 9
Appropriations Committee

AN ACT CONCERNING ADDITIONAL ADJUSTMENTS TO THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2023, A COMMUNITY OMBUDSMAN PROGRAM, CERTAIN MUNICIPAL-RELATED PROVISIONS, SCHOOL BUILDING PROJECT GRANTS AND HIGH-DEDUCTIBLE HEALTH PLANS

TABLE OF CONTENTS:

[§§ 1 & 17 — ARPA ALLOCATION ADJUSTMENTS](#)

Modifies ARPA funding allocations for FY 23

[§ 2 — CARRYFORWARD FOR DOL PERSONAL SERVICES](#)

Expands the purposes for which DOL may use a specified carryforward in FY 23

[§ 3 — MONTHLY OPM REPORT ON CARRYFORWARDS AND ARPA ALLOCATIONS](#)

Changes the date by which OPM must submit a monthly status report to the Appropriations Committee on carryforwards and ARPA allocations

[§§ 4 & 5 — CANNABIS GENERAL FUND ACCOUNTS AND APPROPRIATED FUNDS](#)

Extends the collection of specified fees and taxes for two cannabis general fund accounts to FY 23 and requires that money from those accounts be transferred to the General Fund at the end of FY 23

[§ 6 — AMBULANCE RATES](#)

Replaces a provision in the FY 22-23 budget adjustment and implementer act that required the DPH commissioner to proportionally adjust certain ambulance service rates based on any increases the social services commissioner makes to Medicaid ambulance service rates; instead requires that these rates be adjusted for FY 23 based on the amounts appropriated to DPH for this purpose

[§§ 7 & 29 — COMMUNITY OMBUDSMAN PROGRAM](#)

Repeals a provision in the FY 22-23 budget adjustment and implementer act that created a Community Ombudsman program within the Office of the Long-Term Care Ombudsman; replaces it with a similar program to, among other things, respond to complaints about long-term services and supports provided to adults in DSS-administered home- and community-based programs

[§ 8 — HOMEOWNERSHIP INCENTIVE PROGRAM](#)

OLR PUBLIC ACT SUMMARY

Modifies a homeownership incentive program authorized for Hartford by (1) limiting the tax benefits provided under the program to a 100% income tax exemption and (2) expanding the areas Hartford must designate for the program from two census blocks to at least two census tracts

§ 9 — WAIVER OF DELINQUENT PROPERTY TAX INTEREST

Authorizes a local option waiver of delinquent property tax interest accrued during specified periods by certain federally tax-exempt social or recreational clubs

§ 10 — PROPERTY TAX ASSESSMENT OF CRDA APARTMENT PROPERTY

Requires Hartford to assess all CRDA apartments in the city as residential, rather than apartment, property

§§ 11 & 12 — TECHNICAL CHANGES

Makes technical corrections to references to the Schaghticoke Tribe in the FY 22-23 budget adjustment and implementer act

§§ 13 & 32 — SCHOOL CONSTRUCTION TECHNICAL CHANGE TO BUDGET IMPLEMENTER

Makes a technical change to a school construction grant reimbursement provision in the budget and implementer act

§§ 14 & 27 — PAYMENTS TO VOLUNTEER FIRE COMPANIES

Requires the state, within available appropriations, to pay volunteer fire companies \$500 for each call they respond to on designated highways

§§ 15 & 30 — PROHIBITION ON STATE AGENCY RECOVERY OF FEDERAL FUNDS FOR HOME- AND COMMUNITY-BASED PROVIDERS

Repeals and replaces provisions in the FY 22-23 budget and implementer act that prohibit state agencies from recovering certain federal funds from health and human services providers and additionally specifies that the prohibition does not require state agencies to take action that would jeopardize federal claims or Medicaid reimbursements

§§ 16 & 18 — RESERVED AMOUNTS FROM LINE-ITEM APPROPRIATIONS

Reserves certain amounts from line items in agency budgets for specified purposes in FY 23

§ 19 — PROPERTY APPRAISAL REQUIREMENT FOR APPEALS UNDER CGS § 12-117A

Extends the deadline by which property owners must file an appraisal for certain property tax appeals

§§ 20 & 28 — PSYCHEDELIC-ASSISTED THERAPY

Repeals provisions in the FY 22-23 budget and implementer act, establishing a psychedelic-assisted therapy pilot program at the Connecticut Mental Health Center and a fund to administer program grants; instead requires DMHAS, by January 1, 2023, to establish a PAT pilot program within available appropriations that is administered by a Connecticut medical school

§ 21 — DESIGNATING HEALTH EQUITY WEEK

OLR PUBLIC ACT SUMMARY

Requires the governor to proclaim the first full week of April as Health Equity Week

§§ 22-24 — COPAY ACCUMULATOR PROGRAM PROHIBITION

Applies the state's copay accumulator program prohibition to high deductible health plans to the extent permitted by federal law and without disqualifying the insured from receiving associated federal tax benefits

§ 25 — TOBACCO SETTLEMENT FUND AND TOBACCO AND HEALTH TRUST FUND

Makes minor changes to a budget and implementer act provision that annually redirects \$12 million of Tobacco Settlement Fund proceeds from the General Fund to the Tobacco and Health Trust Fund

§ 26 — LCO TECHNICAL CHANGES

Requires LCO to make technical, grammatical, and punctuation changes to carry out the act's purposes

§ 31 — EARNED INCOME TAX CREDIT

Eliminates a provision in the FY 22-23 budget adjustment act that increases the state EITC from 30.5% to 41.5% of the federal credit starting in the 2023 tax year

§§ 1 & 17 — ARPA ALLOCATION ADJUSTMENTS

Modifies ARPA funding allocations for FY 23

The act reallocates federal American Rescue Plan Act (ARPA) funding allocations for FY 23, resulting in a total of \$3.4 million in adjustments but no net change to the total allocations. It also makes technical changes and corrections to the allocations. The act's adjustments are in addition to the adjustments in the FY 22-23 budget adjustment and implementer act that resulted in a net increase of \$1.7523 billion in new allocations for a range of initiatives and programs (PA 22-118, §§ 10 & 11).

EFFECTIVE DATE: Upon passage

§ 2 — CARRYFORWARD FOR DOL PERSONAL SERVICES

Expands the purposes for which DOL may use a specified carryforward in FY 23

The budget adjustment and implementer act carries forward to FY 23 up to \$25 million of the amount appropriated for FY 22 to the Department of Social Services (DSS) for Medicaid and transfers it to the Department of Labor's (DOL) personal services account (PA 22-118, § 14). It authorizes DOL to use the funds to support the fringe benefit costs for DOL staff for the unemployment insurance program's increased caseload due to the COVID-19 pandemic. This act additionally authorizes the funds to be used for indirect overhead costs for DOL staff.

EFFECTIVE DATE: Upon passage

OLR PUBLIC ACT SUMMARY

§ 3 — MONTHLY OPM REPORT ON CARRYFORWARDS AND ARPA ALLOCATIONS

Changes the date by which OPM must submit a monthly status report to the Appropriations Committee on carryforwards and ARPA allocations

PA 22-118, § 64, requires the Office of Policy and Management (OPM) secretary to submit monthly status reports during FY 23 to the Appropriations Committee on the (1) amounts carried forward and transferred from FYs 21 or 22 under the FY 22-23 budget and implementer acts and (2) ARPA allocations under these acts. This act requires him to submit the reports by the 25th, rather than the 15th, of each month during the fiscal year.

EFFECTIVE DATE: Upon passage

§§ 4 & 5 — CANNABIS GENERAL FUND ACCOUNTS AND APPROPRIATED FUNDS

Extends the collection of specified fees and taxes for two cannabis general fund accounts to FY 23 and requires that money from those accounts be transferred to the General Fund at the end of FY 23

The 2021 cannabis law establishes two new General Fund accounts (the cannabis regulatory and investment account and social equity and innovation account). It directs specified fee and tax revenue to them for FY 22 and requires OPM to allocate the account funds to state agencies for specified purposes (e.g., costs incurred in implementing the cannabis law and start-up assistance). Beginning in FY 23, the cannabis law also establishes the Social Equity and Innovation Fund and requires that the money in the fund be appropriated for specified purposes (e.g., funding community investments).

The act extends the collection of specified fees and taxes for the two accounts for an additional year, to FY 23. It also transfers, at the end of FY 23, (1) all money remaining in the cannabis regulatory and investment account to the General Fund and (2) \$5 million, or all the remaining money if less than this amount, from the social equity and innovation account to the General Fund. The money that is not transferred must instead be transferred to the Social Equity and Innovation Fund.

By law, as is the case for the social equity and innovation account's purposes, the fund must be appropriated for (1) access to business capital, (2) technical assistance for business start-ups and operations, (3) workforce education, and (4) community investments. (PA 22-118, § 129, among other things, expands the permitted purposes of the social equity and innovation account and fund to include paying costs incurred to implement activities authorized under the 2021 cannabis law.)

EFFECTIVE DATE: Upon passage

§ 6 — AMBULANCE RATES

Replaces a provision in the FY 22-23 budget adjustment and implementer act that required the DPH commissioner to proportionally adjust certain ambulance service rates based on any

OLR PUBLIC ACT SUMMARY

increases the social services commissioner makes to Medicaid ambulance service rates; instead requires that these rates be adjusted for FY 23 based on the amounts appropriated to DPH for this purpose

The act replaces a provision in the FY 22-23 budget adjustment and implementer act that required the Department of Public Health (DPH) commissioner to proportionally adjust certain ambulance service rates with any increases the social services commissioner makes to Medicaid ambulance service rates (PA 22-118, § 135).

It instead requires the DPH commissioner to proportionally adjust these ambulance service rates for FY 23 based on the amounts appropriated to the department for this purpose. The proportional adjustments apply to rates for (1) transporting and treating patients by licensed ambulance services and invalid coaches and (2) certified ambulance services and paramedic intercept services.

The act also requires the DPH commissioner to report to the Appropriations and Public Safety committees by January 1, 2023, on the rates for the preceding 10 fiscal years.

EFFECTIVE DATE: Upon passage

§§ 7 & 29 — COMMUNITY OMBUDSMAN PROGRAM

Repeals a provision in the FY 22-23 budget adjustment and implementer act that created a Community Ombudsman program within the Office of the Long-Term Care Ombudsman; replaces it with a similar program to, among other things, respond to complaints about long-term services and supports provided to adults in DSS-administered home- and community-based programs

The act repeals a provision in the FY 22-23 budget adjustment and implementer act creating a Community Ombudsman program within the Office of the Long-Term Care (LTC) Ombudsman (PA 22-118, § 243), and replaces it with a similar program. It charges the program with, among other things, responding to complaints about long-term services and supports provided to adults in home- and community-based programs administered by DSS.

By October 1, 2022, the LTC ombudsman must, within available appropriations, appoint a community ombudsman. Among other things, the act requires the LTC ombudsman and community ombudsman to ensure that any home care recipient's health data obtained by the program is protected according to the Health Insurance Portability and Accountability Act (HIPAA).

Under the act, a "home care provider" is a person or organization, including a home health agency, hospice agency, or homemaker-companion agency. "Long-term services and supports" are (1) health, health-related, personal care, and social services to help with optimal functioning and quality of life for people with physical, cognitive, or mental health conditions or disabilities, or (2) hospice care services for people nearing the end of their lives.

EFFECTIVE DATE: July 1, 2022, except that the repeal of the PA 22-118 provision is effective upon passage.

Community Ombudsman Duties

OLR PUBLIC ACT SUMMARY

The act requires that the community ombudsman have access to data on long-term services and supports provided by a home care provider to a client if the client or his or her authorized representative generally consents in writing. Alternatively, the act grants the community ombudsman access to data without a client's written consent if he or she cannot provide it due to (1) a physical, cognitive, or mental health condition or disability and (2) the lack of an authorized representative. In this case, the community ombudsman must determine that the data is necessary to investigate a complaint about the client's care.

The act authorizes the Community Ombudsman program to (1) identify, investigate, refer, and resolve complaints about home care services; (2) raise public awareness about home care and the program; (3) advocate for LTC options and promote access to home care services; (4) coach people in self-advocacy; and (5) provide referrals to home care clients.

LTC Ombudsman Oversight

The act requires the LTC Ombudsman's office to oversee the Community Ombudsman program and provide administrative and organizational support by doing the following:

1. developing and implementing a public awareness strategy;
2. applying for, or collaborating with other state agencies to apply for, available federal funding;
3. collaborating with administrators of other states' programs and services to design and carry out an agenda promoting the rights of elderly people and people with disabilities;
4. providing information to public and private agencies, elected and appointed officials, and the media on home care recipients' problems and concerns;
5. advocating for improvements in the home- and community-based long-term services and supports system; and
6. recommending changes in federal, state, and local laws, regulations, policies, and actions pertaining to the health, safety, welfare, and rights of home care recipients.

Starting by December 1, 2023, the LTC ombudsman must annually report to the Aging, Human Services, and Public Health committees on (1) the program's public awareness strategy implementation, (2) the number of people served, (3) the number of home care complaints filed and their disposition, and (4) any gaps in services and resources needed to address them.

§ 8 — HOMEOWNERSHIP INCENTIVE PROGRAM

Modifies a homeownership incentive program authorized for Hartford by (1) limiting the tax benefits provided under the program to a 100% income tax exemption and (2) expanding the areas Hartford must designate for the program from two census blocks to at least two census tracts

Prior law required 100% municipal property tax abatements and state income tax exemptions for residents meeting specified criteria in a municipality that annually adjusts the property tax assessment ratios for residential property. Because

OLR PUBLIC ACT SUMMARY

Hartford is the only municipality that adjusts these ratios, it is the only municipality where these benefits must be granted. (To date, it has not implemented the program.)

The act (1) limits the tax benefits provided under the program to a 100% income tax exemption and (2) expands the areas Hartford must designate for the program from two census blocks to at least two census tracts. As under existing law, the designated areas must have a homeownership rate of 15% or less to qualify.

The act makes various conforming changes to the program. As required under existing law, the state must provide the income tax exemptions to the following people who reside in the designated areas: (1) owners of owner-occupied homes (generally residential structures with three or fewer units) and (2) people renting dwellings in the designated areas as their primary residence who graduated from a four-year college within two years before signing the lease agreement.

As under existing law, the exemption lasts until the homeownership rate for one- to three-unit dwellings in the designated area reaches or exceeds 49%. At that point, the municipality must notify the owners and eligible renters that the exemption will be phased out over five years. The act additionally requires the municipality to notify the Department of Revenue Services of the phase-out. As under existing law, the phase-out must reduce the exemption's value by 20% per year until the residents are liable for 100% of the income taxes owed.

EFFECTIVE DATE: October 1, 2022

§ 9 — WAIVER OF DELINQUENT PROPERTY TAX INTEREST

Authorizes a local option waiver of delinquent property tax interest accrued during specified periods by certain federally tax-exempt social or recreational clubs

The act authorizes municipalities, by vote of their legislative body, to waive any delinquent property tax interest accrued during specified periods by social or recreational clubs that are 501(c)(7) tax-exempt organizations. Under the act, municipalities may waive (1) interest that accrued from June 30, 2019, to June 30, 2022, and (2) future interest that may accrue from July 1, 2022, to July 1, 2027.

EFFECTIVE DATE: Upon passage

§ 10 — PROPERTY TAX ASSESSMENT OF CRDA APARTMENT PROPERTY

Requires Hartford to assess all CRDA apartments in the city as residential, rather than apartment, property

By law, Hartford sets different assessment ratios for different classes of property. The assessment ratio is (1) 70% for apartment property (i.e., apartments with four or more units and condominium units converted after July 1, 2018) and (2) 36.75% for residential property (for the 2021 assessment year).

Existing law requires Hartford to assess certain Capital Region Development Authority (CRDA) apartment property in the same way it assesses residential property with three or fewer units. In doing so, it lowers the assessments for these

OLR PUBLIC ACT SUMMARY

apartments. Under prior law, this property tax treatment applied only to apartments CRDA constructs or converts in the statutorily designated Capital City Economic Development District. The act extends it to CRDA apartments throughout Hartford. EFFECTIVE DATE: October 1, 2022, and applicable to assessment years beginning on or after that date.

§§ 11 & 12 — TECHNICAL CHANGES

Makes technical corrections to references to the Schaghticoke Tribe in the FY 22-23 budget adjustment and implementer act

The act makes technical corrections to references to the Schaghticoke Tribe in the FY 22-23 budget adjustment and implementer act (PA 22-118, §§ 12 & 59). EFFECTIVE DATE: Upon passage

§§ 13 & 32 — SCHOOL CONSTRUCTION TECHNICAL CHANGE TO BUDGET IMPLEMENTER

Makes a technical change to a school construction grant reimbursement provision in the budget and implementer act

The act repeals PA 22-118, § 492, which set a minimum school construction grant reimbursement rate for certain towns, and replaces it with the same provisions with a technical change (§ 13). EFFECTIVE DATE: Upon passage for the repealed section and June 1, 2022, for the new provision.

§§ 14 & 27 — PAYMENTS TO VOLUNTEER FIRE COMPANIES

Requires the state, within available appropriations, to pay volunteer fire companies \$500 for each call they respond to on designated highways

The act requires the state fire administrator to pay, within available appropriations, \$500 per call to volunteer fire companies responding to calls on (1) limited access highways; (2) the section of the Berlin Turnpike that begins at the end of the Wilbur Cross Parkway in Meriden and extends north along Route 15 to the South Meadows Expressway in Wethersfield; and (3) the section of Route 8 in Beacon Falls within the Naugatuck State Forest. It repeals a similar provision in the budget and implementer act (PA 22-118, § 75).

The act prohibits municipalities that provide funding to volunteer fire companies from reducing it based on these actual or anticipated state payments. EFFECTIVE DATE: July 1, 2022

§§ 15 & 30 — PROHIBITION ON STATE AGENCY RECOVERY OF FEDERAL FUNDS FOR HOME- AND COMMUNITY-BASED PROVIDERS

Repeals and replaces provisions in the FY 22-23 budget and implementer act that prohibit state agencies from recovering certain federal funds from health and human services providers and

OLR PUBLIC ACT SUMMARY

additionally specifies that the prohibition does not require state agencies to take action that would jeopardize federal claims or Medicaid reimbursements

The FY 22-23 budget and implementer act prohibits state agencies that contract with health and human services providers from recovering or otherwise offsetting certain funds the state agencies disbursed under ARPA (§ 9817). (Specifically, agencies may not recover or offset ARPA funds for enhanced Medicaid payments to expand capacity or implement other changes to home- and community-based services programs.) It prohibits these state agencies from (1) reducing contracted amounts for the same or similar services from one contract period to the next or (2) demanding reimbursement in the amount of any home- and community-based services provider ARPA payments (PA 22-118, § 248).

This act repeals these provisions and replaces them with similar ones. It also specifies that the prohibition does not require state agencies to take action that would jeopardize federal claims or Medicaid reimbursements.

EFFECTIVE DATE: Upon passage

§§ 16 & 18 — RESERVED AMOUNTS FROM LINE-ITEM APPROPRIATIONS

Reserves certain amounts from line items in agency budgets for specified purposes in FY 23

The act reserves the following amounts from line items in agency budgets for specified purposes in FY 23:

1. the entire FY 23 appropriation to DSS for “Adjust Funding Related to the Substance Use Disorder Waiver” is reserved for DSS’s substance use disorder waiver reserve account and
2. \$150,000 of the FY 23 appropriation to the Department of Economic and Community Development for “Other Expenses” is reserved for funding to the Greater Hartford Community Foundation for the Travelers Championship.

EFFECTIVE DATE: July 1, 2022

§ 19 — PROPERTY APPRAISAL REQUIREMENT FOR APPEALS UNDER CGS § 12-117A

Extends the deadline by which property owners must file an appraisal for certain property tax appeals

The FY 22-23 budget and implementer act requires certain property owners who appeal the valuation of their real property to the Superior Court to file an appraisal with the court if the property is assessed at \$1 million or more (PA 22-118, § 468). This act changes the deadline by which they must file the appraisal, from within 90 days after filing the appeal to within 120 days.

EFFECTIVE DATE: July 1, 2022

§§ 20 & 28 — PSYCHEDELIC-ASSISTED THERAPY

OLR PUBLIC ACT SUMMARY

Repeals provisions in the FY 22-23 budget and implementer act, establishing a psychedelic-assisted therapy pilot program at the Connecticut Mental Health Center and a fund to administer program grants; instead requires DMHAS, by January 1, 2023, to establish a PAT pilot program within available appropriations that is administered by a Connecticut medical school

The FY 22-23 budget and implementer act established (1) a psychedelic-assisted therapy (PAT) pilot program at the Connecticut Mental Health Center, (2) a fund to administer program grants, and (3) an advisory board within the Department of Mental Health and Addiction Services (DMHAS) to advise the department on various issues related to this therapy. It also, among other things, required the Department of Consumer Protection to consider adopting any nonbinding U.S. Department of Health and Human Services guidelines on the practice of this therapy (PA 22-118, §§ 200-204).

This act repeals those provisions and instead requires DMHAS, by January 1, 2023, to establish a PAT pilot program, within available appropriations, administered by a Connecticut medical school. The pilot program must provide Connecticut veterans, retired first responders, or direct health care workers with MDMA- (i.e., “Molly” or “ecstasy”) or psilocybin-assisted therapy as part of a research program approved by the federal Food and Drug Administration. Under the act, the pilot program ends if the federal Drug Enforcement Administration approves MDMA and psilocybin for medical use.

MDMA is a synthetic psychoactive drug, and psilocybin occurs naturally in some mushrooms. Both act as serotonin receptor agonists, and MDMA also acts as a reuptake inhibitor of serotonin and dopamine.

EFFECTIVE DATE: July 1, 2022

§ 21 — DESIGNATING HEALTH EQUITY WEEK

Requires the governor to proclaim the first full week of April as Health Equity Week

The act requires the governor to proclaim the first full week of April as Health Equity Week to reaffirm the state’s commitment to eliminating health inequities and ensuring all residents have the opportunity to achieve optimal health. It requires that suitable exercises be held in the State Capitol and other locations the governor designates.

EFFECTIVE DATE: October 1, 2022

§§ 22-24 — COPAY ACCUMULATOR PROGRAM PROHIBITION

Applies the state’s copay accumulator program prohibition to high deductible health plans to the extent permitted by federal law and without disqualifying the insured from receiving associated federal tax benefits

The act applies the state’s copay accumulator program prohibition (see *Background* below) to high deductible health plans (HDHPs) to the maximum extent permitted by federal law. Additionally, it applies it to HDHPs that are used to establish a health savings account (HSA), medical savings account (MSA), or Archer MSA to the maximum extent permitted by federal law and without

OLR PUBLIC ACT SUMMARY

disqualifying the insured from receiving the associated federal tax benefits.

Under federal law, an HDHP is a health plan that satisfies certain requirements, including those related to minimum deductibles and maximum out-of-pocket expenses. Individuals with eligible HDHPs may make pre-tax contributions to an HSA, MSA, or Archer MSA and use the account for qualified medical expenses.

According to the IRS, an individual covered by an HDHP who uses a discount card for health care services or products may still contribute to an HSA so long as the individual pays the covered health care costs until the HDHP's minimum annual deductible is satisfied (IRS Notice 2021-0014).

EFFECTIVE DATE: Upon passage and applicable to policies or contracts delivered, issued, renewed, amended, or continued on or after January 1, 2022.

Background — Copay Accumulator Program Prohibition

PA 21-14, which took effect January 1, 2022, requires certain health carriers (e.g., insurers and HMOs) and pharmacy benefits managers, when calculating a covered individual's cost-sharing liability (e.g., coinsurance, copayment, or deductible) for a covered benefit, to credit discounts provided and payments made by a third party for any portion of the cost sharing. Therefore, it prohibits copay accumulator programs, under which drug manufacturer discount cards, coupons, and copay assistance generally do not count toward a covered individual's cost-sharing responsibility.

§ 25 — TOBACCO SETTLEMENT FUND AND TOBACCO AND HEALTH TRUST FUND

Makes minor changes to a budget and implementer act provision that annually redirects \$12 million of Tobacco Settlement Fund proceeds from the General Fund to the Tobacco and Health Trust Fund

Starting in FY 23, the FY 22-23 budget and implementer act annually redirects \$12 million of Tobacco Settlement Fund proceeds from the General Fund to the Tobacco and Health Trust Fund (PA 22-118, § 196).

This act makes minor changes to that provision by (1) specifying that the remainder after the \$12 million transfer is directed to the General Fund and (2) eliminating references to the legislature's General Fund revenue schedule for this purpose.

EFFECTIVE DATE: July 1, 2022

§ 26 — LCO TECHNICAL CHANGES

Requires LCO to make technical, grammatical, and punctuation changes to carry out the act's purposes

The act requires the Legislative Commissioners' Office (LCO), in codifying its provisions, to make technical, grammatical, and punctuation changes, and correct inaccurate internal references, as needed to carry out the act's purposes.

OLR PUBLIC ACT SUMMARY

EFFECTIVE DATE: Upon passage

§ 31 — EARNED INCOME TAX CREDIT

Eliminates a provision in the FY 22-23 budget adjustment act that increases the state EITC from 30.5% to 41.5% of the federal credit starting in the 2023 tax year

The act eliminates a provision in the FY 22-23 budget adjustment and implementer act that increases the state earned income tax credit from 30.5% to 41.5% of the federal credit beginning with the 2023 tax year (PA 22-118, § 413).

EFFECTIVE DATE: Upon passage