



**AN ACT CONCERNING INCENTIVES TO INCREASE EMPLOYMENT
OF INDIVIDUALS WITH INTELLECTUAL DISABILITY.**

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

1 Section 1. (NEW) (Effective January 1, 2024, and applicable to income
2 and taxable years commencing on or after January 1, 2024) (a) As used in
3 this section:

4 (1) "Employer" means a person engaged in business that has
5 employees and that is subject to tax under chapter 208 or 229 of the
6 general statutes;

7 (2) "Income year" means the income year or taxable year, as
8 determined under chapter 208 or 229 of the general statutes, as the case
9 may be; and

10 (3) "New qualifying employee" means an individual with
11 intellectual disability, as defined in section 1-1g of the general statutes,
12 who is hired by an employer during the employer's income years
13 commencing on or after January 1, 2024.

14 (b) (1) There is established a workforce development credit program
15 for employers whereby an employer who hires a new qualifying
16 employee may be allowed a credit against the tax imposed under
17 chapter 208 or 229 of the general statutes, other than the liability
18 imposed by section 12-707 of the general statutes.

19 (2) (A) With respect to each new qualifying employee who is hired
20 to work twenty-five hours or more per week, the credit shall be equal
21 to thirty per cent of the annual wage of such new qualifying employee,
22 provided the credit allowed under this subparagraph shall not exceed
23 five thousand dollars for any such employee for any one income year.

24 (B) With respect to each new qualifying employee who is hired to
25 work at least eight but less than twenty-five hours per week, the credit
26 shall be equal to fifteen per cent of the annual wage of such new
27 qualifying employee, provided the credit allowed under this
28 subparagraph shall not exceed two thousand five hundred dollars for
29 any such employee for any one income year.

30 (3) No employer may claim a credit for any new qualifying
31 employee who (A) is an owner, member or partner in the business of
32 the employer, (B) is not employed by the employer at the close of the
33 income year of the employer, (C) is hired to replace a former employee
34 of such employer who was laid off, or (D) is hired to replace an
35 employee of such employer who is on strike.

36 (4) No employer claiming the credit under this section, with respect
37 to a new qualifying employee, may claim any credit against any tax
38 under any other provision of the general statutes with respect to the
39 same new qualifying employee.

40 (c) If the employer is an S corporation or an entity treated as a
41 partnership for federal income tax purposes, the credit may be claimed
42 by the shareholders or partners of the employer. If the employer is a
43 single-member limited liability company that is disregarded as an
44 entity separate from its owner, the credit may be claimed by the
45 limited liability company's owner.

46 (d) For an employer subject to the tax imposed under chapter 229 of
47 the general statutes, no credit allowed under this section shall exceed
48 the amount of tax imposed by chapter 229 of the general statutes.

49 Sec. 2. Subsection (c) of section 4a-59 of the general statutes is

50 repealed and the following is substituted in lieu thereof (*Effective*
51 *October 1, 2023*):

52 (c) All open market orders or contracts shall be awarded to (1) the
53 lowest responsible qualified bidder, the qualities of the articles to be
54 supplied, their conformity with the specifications, their suitability to
55 the requirements of the state government and the delivery terms being
56 taken into consideration and, at the discretion of the Commissioner of
57 Administrative Services, life-cycle costs and trade-in or resale value of
58 the articles may be considered where it appears to be in the best
59 interest of the state, (2) the highest scoring bidder in a multiple criteria
60 bid, in accordance with the criteria set forth in the bid solicitation for
61 the contract, or (3) the proposer whose proposal is deemed by the
62 awarding authority to be the most advantageous to the state, in
63 accordance with the criteria set forth in the request for proposals,
64 including price and evaluation factors. Notwithstanding any provision
65 of the general statutes to the contrary, each state agency awarding a
66 contract through competitive negotiation shall include price as an
67 explicit factor in the criteria in the request for proposals and for the
68 contract award. In considering past performance of a bidder for the
69 purpose of determining the "lowest responsible qualified bidder" or
70 the "highest scoring bidder in a multiple criteria bid", the
71 commissioner shall evaluate the skill, ability and integrity of the
72 bidder in terms of the bidder's fulfillment of past contract obligations
73 and the bidder's experience or lack of experience in delivering
74 supplies, materials, equipment or contractual services of the size or
75 amount for which bids have been solicited. In determining the lowest
76 responsible qualified bidder for the purposes of this section, the
77 commissioner may give a price preference of up to ten per cent for (A)
78 the purchase of goods made with recycled materials or the purchase of
79 recyclable or remanufactured products if the commissioner determines
80 that such preference would promote recycling or remanufacturing. As
81 used in this subsection, "recyclable" means able to be collected,
82 separated or otherwise recovered from the solid waste stream for
83 reuse, or for use in the manufacture or assembly of another package or

84 product, by means of a recycling program which is reasonably
85 available to at least seventy-five per cent of the state's population,
86 "remanufactured" means restored to its original function and thereby
87 diverted from the solid waste stream by retaining the bulk of
88 components that have been used at least once and by replacing
89 consumable components and "remanufacturing" means any process by
90 which a product is remanufactured; (B) the purchase of motor vehicles
91 powered by a clean alternative fuel; (C) the purchase of motor vehicles
92 powered by fuel other than a clean alternative fuel and conversion
93 equipment to convert such motor vehicles allowing the vehicles to be
94 powered by either the exclusive use of clean alternative fuel or dual
95 use of a clean alternative fuel and a fuel other than a clean alternative
96 fuel. As used in this subsection, "clean alternative fuel" means natural
97 gas, electricity, hydrogen or propane when used as a motor vehicle
98 fuel; [or] (D) the purchase of goods or services from a micro business,
99 except that, in the case of a veteran-owned micro business, the
100 commissioner may give a price preference of up to fifteen per cent. As
101 used in this subsection, "micro business" means a business with gross
102 revenues not exceeding three million dollars in the most recently
103 completed fiscal year, "veteran-owned micro business" means a micro
104 business of which at least fifty-one per cent of the ownership is held by
105 one or more veterans and "veteran" has the same meaning as provided
106 in section 27-103; or (E) the purchase of goods or services from a
107 business that, at the time when a bid or proposal is submitted, employs
108 a workforce of which not less than ten per cent consists of individuals
109 with intellectual disability, as defined in section 1-1g. All other factors
110 being equal, preference shall be given to supplies, materials and
111 equipment produced, assembled or manufactured in the state and
112 services originating and provided in the state. Except with regard to
113 contracts that may be paid for with United States Department of
114 Transportation funds, if any such bidder refuses to accept, within ten
115 days, a contract awarded to such bidder, such contract may be
116 awarded to the next lowest responsible qualified bidder or the next
117 highest scoring bidder in a multiple criteria bid, whichever is
118 applicable, and so on until such contract is awarded and accepted.

119 Except with regard to contracts that may be paid for with United States
120 Department of Transportation funds, if any such proposer refuses to
121 accept, within ten days, a contract awarded to such proposer, such
122 contract shall be awarded to the next most advantageous proposer,
123 and so on until the contract is awarded and accepted. There shall be a
124 written evaluation made of each bid. This evaluation shall identify the
125 vendors and their respective costs and prices, document the reason
126 why any vendor is deemed to be nonresponsive and recommend a
127 vendor for award. A contract valued at one million dollars or more
128 shall be awarded to a bidder other than the lowest responsible
129 qualified bidder or the highest scoring bidder in a multiple criteria bid,
130 whichever is applicable, only with written approval signed by the
131 Commissioner of Administrative Services and by the Comptroller. The
132 commissioner shall post on the department's Internet web site all
133 awards made pursuant to the provisions of this section.

134 Sec. 3. (NEW) (*Effective October 1, 2023*) (a) (1) The Commissioner of
135 Economic and Community Development shall establish a workforce
136 development program to provide grants to nonprofit organizations
137 that employ individuals with intellectual disability, as defined in
138 section 1-1g of the general statutes. Such grants shall be awarded for
139 infrastructure expenditures, start-up costs or expansion costs.

140 (2) Any nonprofit organization that employs, at the time of
141 application, a workforce of which not less than ten per cent consists of
142 individuals with intellectual disability, as defined in section 1-1g of the
143 general statutes, may apply for a grant under the program.

144 (3) Grants awarded pursuant to this section shall not exceed:

145 (A) Twenty-five thousand dollars per nonprofit organization
146 employing a workforce of which between ten and thirty per cent,
147 inclusive, consists of individuals with intellectual disability; and

148 (B) Seventy-five thousand dollars per nonprofit organization
149 employing a workforce of which more than thirty per cent consists of

150 individuals with intellectual disability.

151 (b) The Department of Economic and Community Development
152 may enter into an agreement, pursuant to chapter 55a of the general
153 statutes, with a person, firm, corporation or other entity to operate the
154 program established pursuant to this section.

155 (c) The commissioner shall prescribe the form and manner of the
156 application and such application procedure shall include a competitive
157 award process.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2024, and applicable to income and taxable years commencing on or after January 1, 2024</i>	New section
Sec. 2	<i>October 1, 2023</i>	4a-59(c)
Sec. 3	<i>October 1, 2023</i>	New section

Statement of Legislative Commissioners:

In Section 3(a)(3)(A), ", inclusive," was added after "between ten and thirty per cent" for clarity and consistency with standard drafting conventions.

CE *Joint Favorable Subst. -LCO*