

**Proposed Substitute  
Bill No. 6**

LCO No. 2797

**AN ACT CONCERNING HOUSING.**

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

1 Section 1. (NEW) (*Effective October 1, 2024*) As used in sections 1 to 4,  
2 inclusive, of this act:

3 (1) "Commissioner" means the Commissioner of Economic and  
4 Community Development;

5 (2) "Dwelling unit" has the same meaning as provided in section 47a-  
6 1 of the general statutes;

7 (3) "Housing authority" means a public body corporate and politic  
8 created pursuant to section 8-40 of the general statutes, as amended by  
9 this act, or any state entity providing funds for affordable housing or  
10 administering an affordable housing program;

11 (4) "Housing authority development" means a development that is,  
12 in whole or in part, owned, acquired, or developed by a housing  
13 authority;

14 (5) "Housing Growth Fund" or "fund" means the Housing Growth  
15 Fund established pursuant to section 2 of this act;

16 (6) "Housing growth score" means the sum of a municipality's total  
17 points calculated by the commissioner pursuant to section 3 of this act;

18 (7) "Mixed-income development" means a development in which  
19 some, but not all, housing units are sold or rented at prices at or below

20 what would qualify as affordable housing, as defined in section 8-39a of  
21 the general statutes;

22 (8) "Mixed-use development" means a development containing one  
23 or more multifamily or single-family dwelling units and one or more  
24 commercial, public, institutional, retail, office or industrial uses;

25 (9) "Multifamily housing" means a building that contains two or more  
26 dwelling units, as defined in section 47a-1 of the general statutes;

27 (10) "Municipality" has the same meaning as provided in subsection  
28 (a) of section 7-148 of the general statutes;

29 (11) "Set-aside development" has the same meaning as provided in  
30 section 8-30g of the general statutes;

31 (12) "Total state-wide housing growth score" means the sum of the  
32 housing growth scores of all municipalities pursuant to section 3 of this  
33 act; and

34 (13) "Transit", "transit facility" and "transit-oriented development"  
35 have the same meanings as provided in section 7-339cc of the general  
36 statutes.

37 Sec. 2. (NEW) (*Effective October 1, 2024*) (a) There is established the  
38 Housing Growth Fund, which shall be developed and administered by  
39 the Commissioner of Economic and Community Development. The  
40 purpose of the fund shall be to provide grants to eligible municipalities  
41 in accordance with section 4 of this act for purposes of (1) increasing the  
42 availability of affordable housing, as defined in section 8-39a of the  
43 general statutes, (2) promoting the production of housing affordable to  
44 families of low and moderate income, as defined in section 8-39 of the  
45 general statutes, as amended by this act, and (3) maximizing the amount  
46 of residential, commercial and leisure space within walking distance of  
47 transit facilities.

48 (b) The commissioner shall, within available appropriations, allocate

49 fifty million dollars to the Housing Growth Fund on an annual basis.

50       Sec. 3. (NEW) (*Effective October 1, 2024*) (a) On or before March 1, 2025,  
51 and annually thereafter on or before March first, the Commissioner of  
52 Economic and Community Development shall calculate a housing  
53 growth score for each municipality in the state based on the number of  
54 dwelling units approved for construction within the municipality  
55 during the preceding fiscal year. The housing growth score for each  
56 municipality shall be posted on the Internet web site of the Department  
57 of Economic and Community Development.

58       (b) On or before December 1, 2024, and annually thereafter on or  
59 before December first, each municipality shall provide the  
60 commissioner any documentation deemed necessary by the  
61 commissioner for the calculation of such municipality's housing growth  
62 score. Any municipality that fails to submit such necessary information  
63 to the commissioner by December first shall be ineligible to receive any  
64 grant funding pursuant to section 4 of this act.

65       (c) The following point values shall be assigned by the commissioner  
66 to compute a municipality's housing growth score for each dwelling  
67 unit approved for construction by the municipality during the  
68 preceding fiscal year:

69       (1) For each dwelling unit located in the municipality, one point shall  
70 be awarded;

71       (2) For each dwelling unit located within a mixed-used development;  
72 one and one-half points shall be awarded;

73       (3) For each dwelling unit located within a mixed-income  
74 development, one and one-half points shall be awarded;

75       (4) For each dwelling unit located within a transit-oriented  
76 development, two points shall be awarded;

77       (5) For each dwelling unit located within multifamily housing, two

78 points shall be awarded;

79 (6) For each dwelling unit located within a housing authority  
80 development, two points shall be awarded;

81 (7) Except as provided in subsection (d) of this section, for each  
82 dwelling unit located within a set-aside development, three points shall  
83 be awarded; and

84 (8) For each dwelling unit that is or will be sold or rented at, or below,  
85 a price such that individuals and families earning thirty per cent of the  
86 median income of the state shall pay not more than thirty per cent of  
87 their annual income in rent or mortgage payments for such unit, three  
88 points shall be awarded.

89 (d) The commissioner shall not assess a point value to a dwelling unit  
90 located within an affordable housing development, as defined in  
91 subsection (a) of section 8-30g of the general statutes, if such  
92 development was completed pursuant to a successful appeal of a denial  
93 of an affordable housing application in the Superior Court pursuant to  
94 section 8-30g of the general statutes.

95 (e) The commissioner shall calculate the sum total of each housing  
96 growth score determined for each municipality to determine the total  
97 state-wide housing growth score.

98 (f) The commissioner may request, inspect and audit any reports,  
99 books, records and any other financial or project-related information  
100 concerning the calculation of a municipality's housing growth score as  
101 set forth in this section.

102 Sec. 4. (NEW) (*Effective October 1, 2024*) (a) On or before June 1, 2025,  
103 and annually thereafter on or before June first, the Commissioner of  
104 Economic and Community Development shall award a grant from the  
105 Housing Growth Fund to any municipality eligible for such grant  
106 pursuant to this section. Such grant shall be equal to the percentage of  
107 annual available funds in the Housing Growth Fund, as determined by

108 the commissioner, as the percentage that results from dividing the  
109 eligible municipality's housing growth score by the total state-wide  
110 housing growth score.

111 (b) To be eligible for a grant under this section, a municipality shall  
112 submit to the commissioner any documentation required by the  
113 commissioner pursuant to subsection (b) of section 3 of this act, and (1)  
114 (A) shall have approved during the preceding fiscal year at least two per  
115 cent of the total housing permits that were approved in the state as a  
116 whole, or (B) have a poverty rate that is above the state's poverty rate,  
117 as determined by the most recent federal decennial census; (2) shall have  
118 approved during the preceding fiscal year not less than triple the  
119 number of new housing permits as demolition permits; and (3) shall  
120 have approved during the preceding fiscal year not less than ten per  
121 cent of housing permits in the municipality for dwelling units that will  
122 be sold or rented at, or below, a price such that individuals and families  
123 earning thirty per cent of the median income of the state shall pay not  
124 more than thirty per cent of their annual income in rent or mortgage  
125 payments for such unit.

126 (c) The commissioner may adopt regulations in accordance with the  
127 provisions of chapter 54 of the general statutes to carry out the purposes  
128 of this section, and any such regulations shall be posted on the Internet  
129 web site of the Department of Economic and Community Development.

130 Sec. 5. (NEW) (*Effective July 1, 2024, and applicable to taxable years*  
131 *commencing on and after July 1, 2024*) (a) As used in this section:

132 (1) "Affordable housing" has the same meaning as provided in section  
133 8-39a of the general statutes;

134 (2) "Commercial building" means a structure primarily designed or  
135 used for nonresidential purposes, including, but not limited to, hotels,  
136 retail space or office space. "Commercial building" does not include an  
137 industrial building;

138 (3) "Conversion plan" means any construction plan and specifications  
139 for the proposed conversion of a commercial building into a residential  
140 development that contains sufficient detail to enable the commissioner  
141 to evaluate compliance with the standards developed under the  
142 provisions of subsections (c) and (k) of this section;

143 (4) "Dwelling unit" has the same meaning as provided in section 47a-  
144 1 of the general statutes;

145 (5) "Industrial building" means a structure that is used primarily for  
146 industrial activity and that is generally not open to the public, including  
147 but not limited to, warehouses, factories and storage facilities;

148 (6) "Nonprofit corporation" means a nonprofit corporation  
149 incorporated pursuant to chapter 602 of the general statutes or any  
150 predecessor statutes thereto, and having as one of its purposes the  
151 construction, conversion, ownership or operation of housing;

152 (7) "Owner" means (A) any taxpayer filing a state of Connecticut tax  
153 return who possesses title to a commercial building, or prospective title  
154 in the form of a purchase agreement or option to purchase a commercial  
155 building to be converted into a residential development, or (B) a  
156 nonprofit corporation that possesses such title or prospective title;

157 (8) "Qualified conversion expenditures" means any costs incurred for  
158 the physical construction involved in the conversion of a commercial  
159 building into a residential development. "Qualified conversion  
160 expenditures" does not include: (A) The owner's personal labor, (B) the  
161 cost of site improvements, unless to provide building access to persons  
162 with disabilities, (C) the cost of a new addition, except as may be  
163 required to comply with any provision of the State Building Code or the  
164 State Fire Safety Code, (D) any cost associated with the conversion of an  
165 outbuilding, unless such building shall contain one or more dwelling  
166 units, and (E) any nonconstruction cost such as architectural fees, legal  
167 fees and financing fees; and

168 (9) "Residential development" means a structure or structures that  
169 contains one or more dwelling units.

170 (b) Not later than January 1, 2025, the Commissioner of Housing shall  
171 establish a program to administer a system of tax credit vouchers within  
172 the resources, requirements and purposes of this section for owners  
173 converting commercial buildings into residential developments or  
174 taxpayers making contributions that are qualified conversion  
175 expenditures. Any owner eligible to apply for a tax credit voucher  
176 pursuant to this section shall be eligible for such voucher in an amount  
177 equal to ten per cent of the qualified conversion expenditures.

178 (c) Not later than January 1, 2025, the commissioner shall develop  
179 standards for the approval of tax credit vouchers for the conversion of  
180 commercial buildings into residential developments for which a tax  
181 credit voucher is sought. Any such standards shall take into account  
182 whether such conversion will create or preserve units for affordable  
183 housing.

184 (d) Prior to beginning any conversion work on a commercial building  
185 for which an owner will seek a tax credit voucher under this section,  
186 such owner shall submit a conversion plan to the commissioner for a  
187 determination of whether such conversion plan meets the standards  
188 developed under the provisions of subsections (c) and (k) of this section  
189 and shall also submit to the commissioner an estimate of the qualified  
190 conversion expenditures and any other information prescribed by the  
191 commissioner. Not later than sixty days after receipt of such plan,  
192 estimate of qualified conversion expenditures and other such  
193 information prescribed by the commissioner, the commissioner shall  
194 determine whether such plan conforms to the standards developed  
195 under the provisions of subsections (c) and (k) of this section.

196 (e) If the commissioner certifies that the conversion plan conforms to  
197 the standards developed under the provisions of subsections (c) and (k)  
198 of this section, the commissioner shall reserve for the benefit of the  
199 owner an allocation for a tax credit equivalent to ten per cent of the

200 projected qualified conversion expenditures.

201 (f) Following the completion of the conversion of a commercial  
202 building into a residential development, the owner shall notify the  
203 commissioner that such conversion has been completed. The owner  
204 shall provide the commissioner with documentation of work performed  
205 on the commercial building and shall certify the cost incurred in  
206 converting such building into a residential development. The  
207 commissioner shall review such conversion work and verify its  
208 compliance with the conversion plan. Following such verification, the  
209 commissioner shall issue a tax credit voucher to either the owner  
210 converting the commercial building or to the taxpayer named by the  
211 owner as contributing to the conversion. The tax credit voucher shall be  
212 in an amount equivalent to the lesser of (1) the tax credit reserved upon  
213 certification of the conversion plan under the provisions of subsection  
214 (e) of this section, or (2) ten per cent of the actual qualified conversion  
215 expenditures. In order to obtain a credit against any state tax due that is  
216 specified in subsection (h) of this section, the holder of the tax credit  
217 voucher shall file the voucher with the holder's state tax return.

218 (g) The owner of a commercial building converted into a residential  
219 development shall not be eligible for a tax credit voucher under  
220 subsections (c) and (k) of this section, unless the owner incurs qualified  
221 conversion expenditures exceeding fifteen thousand dollars.

222 (h) (1) The Commissioner of Revenue Services shall grant a credit  
223 against the tax imposed under chapter 229 or 208a of the general  
224 statutes, as applicable, in accordance with the following:

225 (A) (i) For a taxpayer described under subparagraph (A) of  
226 subdivision (7) of subsection (a) of this section holding a tax credit  
227 voucher issued on or after January 1, 2025, under subsections (b) to (g),  
228 inclusive, of this section, against the tax imposed under chapter 229 of  
229 the general statutes in the amount specified in the tax credit voucher.

230 (ii) If the amount of the tax credit voucher exceeds the taxpayer's

231 liability for the tax imposed under chapter 229 of the general statutes,  
232 the Commissioner of Revenue Services shall treat such excess as an  
233 overpayment and, except as provided under section 12-739 or 12-742 of  
234 the general statutes, shall refund the amount of such excess, without  
235 interest, to the taxpayer; and

236 (B) (i) For an owner that is a nonprofit corporation holding a tax credit  
237 voucher issued on or after January 1, 2025, under subsections (b) to (g),  
238 inclusive, of this section, against the tax due under chapter 208a of the  
239 general statutes in the amount specified in the tax credit voucher.

240 (ii) Any unused portion of such credit under this subparagraph may  
241 be carried forward to any or all of the four income years following the  
242 year in which the tax credit voucher is issued.

243 (2) The Commissioner of Housing shall provide a copy of the voucher  
244 to the Commissioner of Revenue Services upon the request of the  
245 Commissioner of Revenue Services.

246 (i) A credit issued under this section shall not exceed thirty thousand  
247 dollars per dwelling unit for a commercial building converted into a  
248 residential development for an owner that is not a nonprofit  
249 corporation, or not exceeding fifty thousand dollars per such dwelling  
250 unit for an owner that is a nonprofit corporation.

251 (j) The aggregate amount of all tax credits that may be reserved by  
252 the Commissioner of Housing upon certification of conversion plans  
253 under subsections (b) to (d), inclusive, of this section shall not exceed  
254 three million dollars in any one fiscal year.

255 (k) The Commissioner of Housing may, in consultation with the  
256 Commissioner of Revenue Services, adopt regulations in accordance  
257 with the provisions of chapter 54 of the general statutes to carry out the  
258 purposes of this section.

259 Sec. 6. Section 12-494 of the 2024 supplement to the general statutes  
260 is repealed and the following is substituted in lieu thereof (*Effective*

261 *October 1, 2024*):

262 (a) There is imposed a tax on each deed, instrument or writing,  
263 whereby any lands, tenements or other realty is granted, assigned,  
264 transferred or otherwise conveyed to, or vested in, the purchaser, or any  
265 other person by such purchaser's direction, when the consideration for  
266 the interest or property conveyed equals or exceeds two thousand  
267 dollars:

268 (1) Subject to the provisions of [subsection] subsections (b) and (c) of  
269 this section, at the rate of three-quarters of one per cent of the  
270 consideration for the interest in real property conveyed by such deed,  
271 instrument or writing, the revenue from which shall be remitted by the  
272 town clerk of the municipality in which such tax is paid, not later than  
273 ten days following receipt thereof, to the Commissioner of Revenue  
274 Services for deposit to the credit of the state General Fund; and

275 (2) At the rate of one-fourth of one per cent of the consideration for  
276 the interest in real property conveyed by such deed, instrument or  
277 writing, provided the amount imposed under this subdivision shall  
278 become part of the general revenue of the municipality in accordance  
279 with section 12-499.

280 (b) The rate of tax imposed under subdivision (1) of subsection (a) of  
281 this section shall, in lieu of the rate under said subdivision (1), be  
282 imposed on certain conveyances as follows:

283 (1) In the case of any conveyance of real property which at the time  
284 of such conveyance is used for any purpose other than residential use,  
285 except unimproved land, the tax under said subdivision (1) shall be  
286 imposed at the rate of one and one-quarter per cent of the consideration  
287 for the interest in real property conveyed. For the purposes of this  
288 subdivision, "unimproved land" includes land designated as farm,  
289 forest or open space land;

290 (2) [In] Except as provided in subsection (c) of this section, in the case

291 of any conveyance in which the real property conveyed is a residential  
292 estate, including a primary dwelling and any auxiliary housing or  
293 structures, regardless of the number of deeds, instruments or writings  
294 used to convey such residential real estate, for which the consideration  
295 or aggregate consideration, as the case may be, in such conveyance is  
296 eight hundred thousand dollars or more, the tax under said subdivision  
297 (1) shall be imposed:

298 (A) At the rate of three-quarters of one per cent on that portion of  
299 such consideration up to and including the amount of eight hundred  
300 thousand dollars;

301 (B) Prior to July 1, 2020, at the rate of one and one-quarter per cent on  
302 that portion of such consideration in excess of eight hundred thousand  
303 dollars; and

304 (C) On and after July 1, 2020, (i) at the rate of one and one-quarter per  
305 cent on that portion of such consideration in excess of eight hundred  
306 thousand dollars up to and including the amount of two million five  
307 hundred thousand dollars, and (ii) at the rate of two and one-quarter  
308 per cent on that portion of such consideration in excess of two million  
309 five hundred thousand dollars; and

310 (3) In the case of any conveyance in which real property on which  
311 mortgage payments have been delinquent for not less than six months  
312 is conveyed to a financial institution or its subsidiary that holds such a  
313 delinquent mortgage on such property, the tax under said subdivision  
314 (1) shall be imposed at the rate of three-quarters of one per cent of the  
315 consideration for the interest in real property conveyed. [For the  
316 purposes of subdivision (1) of this subsection, "unimproved land"  
317 includes land designated as farm, forest or open space land.]

318 (c) On and after October 1, 2024, for a purchaser that is not an  
319 individual, in the case of any conveyance in which the real property  
320 conveyed is residential real estate, regardless of the number of deeds,  
321 instruments or writings used to convey such residential real estate, in

322 lieu of the rate under subdivision (1) of subsection (a) of this section or  
323 subdivision (2) of subsection (b) of this section, the rate of tax imposed  
324 on such purchaser of the real property shall be:

325 (1) At the rate of one and three-quarters per cent on that portion of  
326 such consideration up to and including the amount of eight hundred  
327 thousand dollars; and

328 (2) At the rate of two and one-quarter per cent on that portion of such  
329 consideration in excess of eight hundred thousand dollars.

330 ~~[(c)]~~ (d) In addition to the tax imposed under subsection (a) of this  
331 section, any targeted investment community, as defined in section 32-  
332 222, or any municipality in which properties designated as  
333 manufacturing plants under section 32-75c are located, may, on or after  
334 March 15, 2003, impose an additional tax on each deed, instrument or  
335 writing, whereby any lands, tenements or other realty is granted,  
336 assigned, transferred or otherwise conveyed to, or vested in, the  
337 purchaser, or any other person by such purchaser's direction, when the  
338 consideration for the interest or property conveyed equals or exceeds  
339 two thousand dollars, which additional tax shall be at a rate of up to  
340 one-fourth of one per cent of the consideration for the interest in real  
341 property conveyed by such deed, instrument or writing. The revenue  
342 from such additional tax shall become part of the general revenue of the  
343 municipality in accordance with section 12-499.

344 ~~[(d)]~~ (e) On and after July 1, 2025, the Comptroller shall transfer from  
345 the General Fund to the Housing Trust Fund established under section  
346 8-3360, any revenue received by the state each fiscal year in excess of  
347 three hundred million dollars from the tax imposed under subdivision  
348 (1) of subsection (a) and subsections (b) ~~[and (c)]~~ to (d), inclusive, of this  
349 section. On and after July 1, 2026, the threshold amount in this  
350 subsection shall be adjusted annually by the percentage increase in  
351 inflation. As used in this subdivision, "increase in inflation" means the  
352 increase in the consumer price index for all urban consumers during the  
353 preceding calendar year, calculated on a December over December

354 basis, using data reported by the United States Bureau of Labor  
355 Statistics.

356 Sec. 7. Subdivision (1) of section 12-408 of the 2024 supplement to the  
357 general statutes is repealed and the following is substituted in lieu  
358 thereof (*Effective July 1, 2024, and applicable to sales occurring on or after*  
359 *July 1, 2024*):

360 (1) (A) For the privilege of making any sales, as defined in  
361 subdivision (2) of subsection (a) of section 12-407, at retail, in this state  
362 for a consideration, a tax is hereby imposed on all retailers at the rate of  
363 six and thirty-five-hundredths per cent of the gross receipts of any  
364 retailer from the sale of all tangible personal property sold at retail or  
365 from the rendering of any services constituting a sale in accordance with  
366 subdivision (2) of subsection (a) of section 12-407, except, in lieu of said  
367 rate, the rates provided in subparagraphs (B) to (I), inclusive, of this  
368 subdivision;

369 (B) (i) At a rate of fifteen per cent with respect to each transfer of  
370 occupancy, from the total amount of rent received by a hotel or lodging  
371 house for the first period not exceeding thirty consecutive calendar  
372 days;

373 (ii) At a rate of eleven per cent with respect to each transfer of  
374 occupancy, from the total amount of rent received by a bed and  
375 breakfast establishment for the first period not exceeding thirty  
376 consecutive calendar days;

377 (C) With respect to the sale of a motor vehicle to any individual who  
378 is a member of the armed forces of the United States and is on full-time  
379 active duty in Connecticut and who is considered, under 50 App USC  
380 574, a resident of another state, or to any such individual and the spouse  
381 thereof, at a rate of four and one-half per cent of the gross receipts of any  
382 retailer from such sales, provided such retailer requires and maintains a  
383 declaration by such individual, prescribed as to form by the  
384 commissioner and bearing notice to the effect that false statements made

385 in such declaration are punishable, or other evidence, satisfactory to the  
386 commissioner, concerning the purchaser's state of residence under 50  
387 App USC 574;

388 (D) (i) With respect to the sales of computer and data processing  
389 services occurring on or after July 1, 2001, at the rate of one per cent, and  
390 (ii) with respect to sales of Internet access services, on and after July 1,  
391 2001, such services shall be exempt from such tax;

392 (E) (i) With respect to the sales of labor that is otherwise taxable under  
393 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section  
394 12-407 on existing vessels and repair or maintenance services on vessels  
395 occurring on and after July 1, 1999, such services shall be exempt from  
396 such tax;

397 (ii) With respect to the sale of a vessel, a motor for a vessel or a trailer  
398 used for transporting a vessel, at the rate of two and ninety-nine-  
399 hundredths per cent, except that the sale of a vessel shall be exempt from  
400 such tax if such vessel is docked in this state for sixty or fewer days in a  
401 calendar year;

402 (iii) With respect to the sale of dyed diesel fuel, as defined in  
403 subsection (d) of section 12-487, sold by a marine fuel dock exclusively  
404 for marine purposes, at the rate of two and ninety-nine-hundredths per  
405 cent;

406 (F) With respect to patient care services for which payment is  
407 received by the hospital on or after July 1, 1999, and prior to July 1, 2001,  
408 at the rate of five and three-fourths per cent and on and after July 1, 2001,  
409 such services shall be exempt from such tax;

410 (G) With respect to the rental or leasing of a passenger motor vehicle  
411 for a period of thirty consecutive calendar days or less, at a rate of nine  
412 and thirty-five-hundredths per cent;

413 (H) With respect to the sale of (i) a motor vehicle for a sales price  
414 exceeding fifty thousand dollars, at a rate of seven and three-fourths per

415 cent on the entire sales price, (ii) jewelry, whether real or imitation, for  
416 a sales price exceeding five thousand dollars, at a rate of seven and  
417 three-fourths per cent on the entire sales price, and (iii) an article of  
418 clothing or footwear intended to be worn on or about the human body,  
419 a handbag, luggage, umbrella, wallet or watch for a sales price  
420 exceeding one thousand dollars, at a rate of seven and three-fourths per  
421 cent on the entire sales price. For purposes of this subparagraph, "motor  
422 vehicle" has the meaning provided in section 14-1, but does not include  
423 a motor vehicle subject to the provisions of subparagraph (C) of this  
424 subdivision, a motor vehicle having a gross vehicle weight rating over  
425 twelve thousand five hundred pounds, or a motor vehicle having a  
426 gross vehicle weight rating of twelve thousand five hundred pounds or  
427 less that is not used for private passenger purposes, but is designed or  
428 used to transport merchandise, freight or persons in connection with  
429 any business enterprise and issued a commercial registration or more  
430 specific type of registration by the Department of Motor Vehicles;

431 (I) With respect to the sale of meals, as defined in subdivision (13) of  
432 section 12-412, sold by an eating establishment, caterer or grocery store;  
433 and spirituous, malt or vinous liquors, soft drinks, sodas or beverages  
434 such as are ordinarily dispensed at bars and soda fountains, or in  
435 connection therewith; in addition to the tax imposed under  
436 subparagraph (A) of this subdivision, at the rate of one per cent;

437 (J) With respect to the sale of tangible personal property purchased  
438 for the construction of a new residential development project, at the rate  
439 of three per cent, provided such project contains not fewer than fifty  
440 dwelling units of affordable housing, as defined in section 8-39a, except  
441 that the provisions of this subparagraph shall not apply to a project that  
442 qualifies for an exemption under section 12-412, as amended by this act;

443 ~~[(J)]~~ (K) The rate of tax imposed by this chapter shall be applicable to  
444 all retail sales upon the effective date of such rate, except that a new rate  
445 that represents an increase in the rate applicable to the sale shall not  
446 apply to any sales transaction wherein a binding sales contract without

447 an escalator clause has been entered into prior to the effective date of the  
448 new rate and delivery is made within ninety days after the effective date  
449 of the new rate. For the purposes of payment of the tax imposed under  
450 this section, any retailer of services taxable under subdivision (37) of  
451 subsection (a) of section 12-407, who computes taxable income, for  
452 purposes of taxation under the Internal Revenue Code of 1986, or any  
453 subsequent corresponding internal revenue code of the United States,  
454 as amended from time to time, on an accounting basis that recognizes  
455 only cash or other valuable consideration actually received as income  
456 and who is liable for such tax only due to the rendering of such services  
457 may make payments related to such tax for the period during which  
458 such income is received, without penalty or interest, without regard to  
459 when such service is rendered;

460 ~~[(K)]~~ (L) (i) For calendar quarters ending on or after September 30,  
461 2019, the commissioner shall deposit into the regional planning  
462 incentive account, established pursuant to section 4-66k, six and seven-  
463 tenths per cent of the amounts received by the state from the tax  
464 imposed under subparagraph (B) of this subdivision and ten and seven-  
465 tenths per cent of the amounts received by the state from the tax  
466 imposed under subparagraph (G) of this subdivision;

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

471 ~~[(L)]~~ (M) (i) For calendar months commencing on or after July 1, 2021,  
472 but prior to July 1, 2023, the commissioner shall deposit into the  
473 municipal revenue sharing account established pursuant to section 4-66l  
474 seven and nine-tenths per cent of the amounts received by the state from  
475 the tax imposed under subparagraph (A) of this subdivision, including  
476 such amounts received on or after July 1, 2023, attributable to the fiscal  
477 year ending June 30, 2023; and

478 (ii) For calendar months commencing on or after July 1, 2023, the

479 commissioner shall deposit into the Municipal Revenue Sharing Fund  
480 established pursuant to section 4-66p seven and nine-tenths per cent of  
481 the amounts received by the state from the tax imposed under  
482 subparagraph (A) of this subdivision; and

483       [(M)] (N) (i) For calendar months commencing on or after July 1, 2017,  
484 the commissioner shall deposit into the Special Transportation Fund  
485 established under section 13b-68 seven and nine-tenths per cent of the  
486 amounts received by the state from the tax imposed under  
487 subparagraph (A) of this subdivision;

488       (ii) For calendar months commencing on or after July 1, 2018, but  
489 prior to July 1, 2019, the commissioner shall deposit into the Special  
490 Transportation Fund established under section 13b-68 eight per cent of  
491 the amounts received by the state from the tax imposed under  
492 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
493 vehicle;

494       (iii) For calendar months commencing on or after July 1, 2019, but  
495 prior to July 1, 2020, the commissioner shall deposit into the Special  
496 Transportation Fund established under section 13b-68 seventeen per  
497 cent of the amounts received by the state from the tax imposed under  
498 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
499 vehicle;

500       (iv) For calendar months commencing on or after July 1, 2020, but  
501 prior to July 1, 2021, the commissioner shall deposit into the Special  
502 Transportation Fund established under section 13b-68 twenty-five per  
503 cent of the amounts received by the state from the tax imposed under  
504 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
505 vehicle;

506       (v) For calendar months commencing on or after July 1, 2021, but  
507 prior to July 1, 2022, the commissioner shall deposit into the Special  
508 Transportation Fund established under section 13b-68 seventy-five per  
509 cent of the amounts received by the state from the tax imposed under

510 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
511 vehicle; and

512 (vi) For calendar months commencing on or after July 1, 2022, the  
513 commissioner shall deposit into the Special Transportation Fund  
514 established under section 13b-68 one hundred per cent of the amounts  
515 received by the state from the tax imposed under subparagraphs (A)  
516 and (H) of this subdivision on the sale of a motor vehicle.

517 Sec. 8. Subdivision (1) of section 12-411 of the 2024 supplement to the  
518 general statutes is repealed and the following is substituted in lieu  
519 thereof (*Effective July 1, 2024, and applicable to sales occurring on or after*  
520 *July 1, 2024*):

521 (1) (A) An excise tax is hereby imposed on the storage, acceptance,  
522 consumption or any other use in this state of tangible personal property  
523 purchased from any retailer for storage, acceptance, consumption or any  
524 other use in this state, the acceptance or receipt of any services  
525 constituting a sale in accordance with subdivision (2) of subsection (a)  
526 of section 12-407, purchased from any retailer for consumption or use in  
527 this state, or the storage, acceptance, consumption or any other use in  
528 this state of tangible personal property which has been manufactured,  
529 fabricated, assembled or processed from materials by a person, either  
530 within or without this state, for storage, acceptance, consumption or any  
531 other use by such person in this state, to be measured by the sales price  
532 of materials, at the rate of six and thirty-five-hundredths per cent of the  
533 sales price of such property or services, except, in lieu of said rate:

534 (B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging  
535 house for the first period not exceeding thirty consecutive calendar  
536 days;

537 (ii) At a rate of eleven per cent of the rent paid to a bed and breakfast  
538 establishment for the first period not exceeding thirty consecutive  
539 calendar days;

540 (C) With respect to the storage, acceptance, consumption or use in  
541 this state of a motor vehicle purchased from any retailer for storage,  
542 acceptance, consumption or use in this state by any individual who is a  
543 member of the armed forces of the United States and is on full-time  
544 active duty in Connecticut and who is considered, under 50 App USC  
545 574, a resident of another state, or to any such individual and the spouse  
546 of such individual at a rate of four and one-half per cent of the sales price  
547 of such vehicle, provided such retailer requires and maintains a  
548 declaration by such individual, prescribed as to form by the  
549 commissioner and bearing notice to the effect that false statements made  
550 in such declaration are punishable, or other evidence, satisfactory to the  
551 commissioner, concerning the purchaser's state of residence under 50  
552 App USC 574;

553 (D) (i) With respect to the acceptance or receipt in this state of labor  
554 that is otherwise taxable under subparagraph (C) or (G) of subdivision  
555 (2) of subsection (a) of section 12-407 on existing vessels and repair or  
556 maintenance services on vessels occurring on and after July 1, 1999, such  
557 services shall be exempt from such tax;

558 (ii) (I) With respect to the storage, acceptance or other use of a vessel  
559 in this state, at the rate of two and ninety-nine-hundredths per cent,  
560 except that such storage, acceptance or other use shall be exempt from  
561 such tax if such vessel is docked in this state for sixty or fewer days in a  
562 calendar year;

563 (II) With respect to the storage, acceptance or other use of a motor for  
564 a vessel or a trailer used for transporting a vessel in this state, at the rate  
565 of two and ninety-nine-hundredths per cent;

566 (III) With respect to the storage, acceptance or other use of dyed diesel  
567 fuel, as defined in subsection (d) of section 12-487, exclusively for  
568 marine purposes, at the rate of two and ninety-nine-hundredths per  
569 cent;

570 (E) (i) With respect to the acceptance or receipt in this state of

571 computer and data processing services purchased from any retailer for  
572 consumption or use in this state occurring on or after July 1, 2001, at the  
573 rate of one per cent of such services, and (ii) with respect to the  
574 acceptance or receipt in this state of Internet access services, on and after  
575 July 1, 2001, such services shall be exempt from such tax;

576 (F) With respect to the acceptance or receipt in this state of patient  
577 care services purchased from any retailer for consumption or use in this  
578 state for which payment is received by the hospital on or after July 1,  
579 1999, and prior to July 1, 2001, at the rate of five and three-fourths per  
580 cent and on and after July 1, 2001, such services shall be exempt from  
581 such tax;

582 (G) With respect to the rental or leasing of a passenger motor vehicle  
583 for a period of thirty consecutive calendar days or less, at a rate of nine  
584 and thirty-five-hundredths per cent;

585 (H) With respect to the acceptance or receipt in this state of (i) a motor  
586 vehicle for a sales price exceeding fifty thousand dollars, at a rate of  
587 seven and three-fourths per cent on the entire sales price, (ii) jewelry,  
588 whether real or imitation, for a sales price exceeding five thousand  
589 dollars, at a rate of seven and three-fourths per cent on the entire sales  
590 price, and (iii) an article of clothing or footwear intended to be worn on  
591 or about the human body, a handbag, luggage, umbrella, wallet or  
592 watch for a sales price exceeding one thousand dollars, at a rate of seven  
593 and three-fourths per cent on the entire sales price. For purposes of this  
594 subparagraph, "motor vehicle" has the meaning provided in section 14-  
595 1, but does not include a motor vehicle subject to the provisions of  
596 subparagraph (C) of this subdivision, a motor vehicle having a gross  
597 vehicle weight rating over twelve thousand five hundred pounds, or a  
598 motor vehicle having a gross vehicle weight rating of twelve thousand  
599 five hundred pounds or less that is not used for private passenger  
600 purposes, but is designed or used to transport merchandise, freight or  
601 persons in connection with any business enterprise and issued a  
602 commercial registration or more specific type of registration by the

603 Department of Motor Vehicles;

604 (I) With respect to the acceptance or receipt in this state of meals, as  
605 defined in subdivision (13) of section 12-412, sold by an eating  
606 establishment, caterer or grocery store; and spirituous, malt or vinous  
607 liquors, soft drinks, sodas or beverages such as are ordinarily dispensed  
608 at bars and soda fountains, or in connection therewith; in addition to the  
609 tax imposed under subparagraph (A) of this subdivision, at the rate of  
610 one per cent;

611 (J) With respect to the storage, use or other consumption of tangible  
612 personal property for the construction of a new residential development  
613 project at the rate of three per cent, provided such project contains not  
614 fewer than fifty dwelling units of affordable housing, as defined in  
615 section 8-39a, except that the provisions of this subparagraph shall not  
616 apply to a project that qualifies for an exemption under section 12-412,  
617 as amended by this act;

618 ~~[(J)]~~ (K) (i) For calendar quarters ending on or after September 30,  
619 2019, the commissioner shall deposit into the regional planning  
620 incentive account, established pursuant to section 4-66k, six and seven-  
621 tenths per cent of the amounts received by the state from the tax  
622 imposed under subparagraph (B) of this subdivision and ten and seven-  
623 tenths per cent of the amounts received by the state from the tax  
624 imposed under subparagraph (G) of this subdivision;

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

629 ~~[(K)]~~ (L) (i) For calendar months commencing on or after July 1, 2021,  
630 but prior to July 1, 2023, the commissioner shall deposit into the  
631 municipal revenue sharing account established pursuant to section 4-66l  
632 seven and nine-tenths per cent of the amounts received by the state from  
633 the tax imposed under subparagraph (A) of this subdivision, including

634 such amounts received on or after July 1, 2023, attributable to the fiscal  
635 year ending June 30, 2023; and

636 (ii) For calendar months commencing on or after July 1, 2023, the  
637 commissioner shall deposit into the Municipal Revenue Sharing Fund  
638 established pursuant to section 4-66p seven and nine-tenths per cent of  
639 the amounts received by the state from the tax imposed under  
640 subparagraph (A) of this subdivision; and

641 ~~[(L)]~~ (M) (i) For calendar months commencing on or after July 1, 2017,  
642 the commissioner shall deposit into said Special Transportation Fund  
643 seven and nine-tenths per cent of the amounts received by the state from  
644 the tax imposed under subparagraph (A) of this subdivision;

645 (ii) For calendar months commencing on or after July 1, 2018, but  
646 prior to July 1, 2019, the commissioner shall deposit into the Special  
647 Transportation Fund established under section 13b-68 eight per cent of  
648 the amounts received by the state from the tax imposed under  
649 subparagraphs (A) and (H) of this subdivision on the acceptance or  
650 receipt in this state of a motor vehicle;

651 (iii) For calendar months commencing on or after July 1, 2019, but  
652 prior to July 1, 2020, the commissioner shall deposit into the Special  
653 Transportation Fund established under section 13b-68 seventeen per  
654 cent of the amounts received by the state from the tax imposed under  
655 subparagraphs (A) and (H) of this subdivision on the acceptance or  
656 receipt in this state of a motor vehicle;

657 (iv) For calendar months commencing on or after July 1, 2020, but  
658 prior to July 1, 2021, the commissioner shall deposit into the Special  
659 Transportation Fund established under section 13b-68 twenty-five per  
660 cent of the amounts received by the state from the tax imposed under  
661 subparagraphs (A) and (H) of this subdivision on the acceptance or  
662 receipt in this state of a motor vehicle;

663 (v) For calendar months commencing on or after July 1, 2021, but

664 prior to July 1, 2022, the commissioner shall deposit into the Special  
665 Transportation Fund established under section 13b-68 seventy-five per  
666 cent of the amounts received by the state from the tax imposed under  
667 subparagraphs (A) and (H) of this subdivision on the acceptance or  
668 receipt in this state of a motor vehicle; and

669 (vi) For calendar months commencing on or after July 1, 2022, the  
670 commissioner shall deposit into the Special Transportation Fund  
671 established under section 13b-68 one hundred per cent of the amounts  
672 received by the state from the tax imposed under subparagraphs (A)  
673 and (H) of this subdivision on the acceptance or receipt in this state of a  
674 motor vehicle.

675 Sec. 9. Section 4-660 of the general statutes is repealed and the  
676 following is substituted in lieu thereof (*Effective July 1, 2024*):

677 The Secretary of the Office of Policy and Management may establish  
678 receivables for the revenue anticipated pursuant to subparagraph [(K)]  
679 (L) of subdivision (1) of section 12-408, as amended by this act, and  
680 section 4-66l.

681 Sec. 10. (*Effective from passage*) (a) The Commissioner of Housing shall  
682 conduct a study, within available appropriations, concerning the  
683 potential impacts of allowing landlords to accept advance rental  
684 payments from tenants of residential dwelling units. Such study shall  
685 include an examination of (1) the likelihood that prospective tenants  
686 whose rental applications have been denied by a landlord would receive  
687 approval from such landlord if such tenants could provide advance  
688 rental payments in addition to a security deposit, (2) potential reasons a  
689 landlord may require advance rental payments from a tenant, (3) any  
690 potential financial burdens upon tenants resulting from advance rental  
691 payments to landlords, and (4) the effect advance rental payments may  
692 have on housing availability in the state.

693 (b) Not later than January 1, 2025, the commissioner shall submit a  
694 report, in accordance with the provisions of section 11-4a of the general

695 statutes, to the joint standing committee of the General Assembly  
696 having cognizance of matters relating to housing containing the  
697 findings of such study and any legislation recommended by the  
698 commissioner.

699 Sec. 11. Subdivision (4) of section 12-81 of the 2024 supplement to the  
700 general statutes is repealed and the following is substituted in lieu  
701 thereof (*Effective October 1, 2024, and applicable to grand list years on and*  
702 *after October 1, 2024*):

703 (4) (A) Except as otherwise provided by law, personal property  
704 belonging to, held in trust for, or leased to, a municipal corporation of  
705 this state and used for a public purpose, including personal property  
706 used for cemetery purposes, and (B) real property belonging to, held in  
707 trust for, or leased to, a municipal corporation of this state and used for  
708 (i) a public purpose, including real property used for cemetery  
709 purposes, (ii) workforce housing, as defined in section 8-395, or (iii)  
710 affordable housing as defined in section 8-39a, provided any such leased  
711 personal property, including, but not limited to, motor vehicles subject  
712 to the provisions of section 12-71 and any such leased real property is  
713 located within the boundaries of such municipal corporation;

714 Sec. 12. Section 8-39 of the general statutes is repealed and the  
715 following is substituted in lieu thereof (*Effective October 1, 2024*):

716 The following terms, wherever used or referred to in this chapter,  
717 [shall] have the following respective meanings, unless a different  
718 meaning clearly appears from the context:

719 [(a)] (1) "Area of operation" [includes the municipality in which a  
720 housing authority is created under the provisions of this chapter and  
721 may include a neighboring municipality, provided the governing body  
722 of such neighboring municipality agrees by proper resolution to the  
723 extension of the area of operation to include such neighboring  
724 municipality] means a municipal area of operation and, if adopted by a  
725 housing authority, includes an expanded area of operation.

726 [(b)] (2) "Authority" or "housing authority" means any of the public  
727 corporations created by section 8-40, as amended by this act, and the  
728 Connecticut Housing Authority when exercising the rights, powers,  
729 duties or privileges of, or subject to the immunities or limitations of,  
730 housing authorities pursuant to section 8-121.

731 [(c)] (3) "Bonds" means any bonds, including refunding bonds, notes,  
732 interim certificates, debentures or other obligations issued by the  
733 authority pursuant to this chapter.

734 [(d)] (4) "Clerk" means the clerk of the particular city, borough or  
735 town for which a particular housing authority is created.

736 (5) "Eligible developer" or "developer" means (A) a nonprofit  
737 corporation; (B) any business corporation incorporated pursuant to  
738 chapter 601 or any predecessor statutes thereto, having as one of its  
739 purposes the construction, rehabilitation, ownership or operation of  
740 housing, and having its articles of incorporation approved by the  
741 Commissioner of Housing in accordance with regulations adopted  
742 pursuant to section 8-79a or 8-84; (C) any partnership, limited  
743 partnership, joint venture, trust, limited liability company or association  
744 having as one of its purposes the construction, rehabilitation, ownership  
745 or operation of housing, and having its documents of organization  
746 approved by the commissioner in accordance with regulations adopted  
747 pursuant to section 8-79a or 8-84; (D) a housing authority; (E) a family  
748 or person approved by the commissioner as qualified to own, construct,  
749 rehabilitate, manage and maintain housing under a mortgage loan made  
750 or insured under an agreement entered into pursuant to the provisions  
751 of this chapter; or (F) a municipal developer.

752 (6) "Expanded area of operation" means an area in a municipality,  
753 other than the municipality in which the housing authority is located,  
754 adopted by such housing authority, provided such other municipality  
755 has adopted an agreement pursuant to subsection (c) of section 8-40, as  
756 amended by this act.

757 [(e)] (7) "Families of low income" means families who lack the amount  
758 of income [which] that is necessary, as determined by the authority  
759 undertaking the housing project, to enable them, without financial  
760 assistance, to live in decent, safe and sanitary dwellings, without  
761 overcrowding.

762 [(f)] (8) "Families of low and moderate income" means families who  
763 lack the amount of income [which] that is necessary, as determined by  
764 the Commissioner of Housing, to enable them to rent or purchase  
765 moderate cost housing without financial assistance as provided by this  
766 part and parts II and III of this chapter.

767 (9) "Family" means a household consisting of one or more persons.

768 [(g)] (10) "Federal government" includes the United States of  
769 America, the federal emergency administration of public works or any  
770 other agency or instrumentality, corporate or otherwise, of the United  
771 States of America.

772 [(h)] (11) "Governing body" means, for towns having a town council,  
773 the council; for other towns, the selectmen; for cities, the common  
774 council or other similar body of officials; and for boroughs, the warden  
775 and burgesses.

776 [(i)] (12) "Housing project" means any work or undertaking [(1)] to  
777 (A) demolish, clear or remove buildings from any slum area, which  
778 work or undertaking may embrace the adaptation of such area to public  
779 purposes, including parks or other recreational or community purposes;  
780 [or (2) to] (B) provide decent, safe and sanitary urban or rural dwellings,  
781 apartments or other living accommodations for families of low or  
782 moderate income, which work or undertaking may include buildings,  
783 land, equipment, facilities and other real or personal property for  
784 necessary, convenient or desirable appurtenances, streets, sewers, water  
785 service, parks, site preparation, gardening, administrative, community,  
786 recreational, commercial or welfare purposes and may include the  
787 acquisition and rehabilitation of existing dwelling units or structures to

788 be used for moderate or low rental units; or [(3) to] (C) accomplish a  
789 combination of the foregoing. [The term "housing project" also may be  
790 applied to] "Housing project" may also include the planning of the  
791 buildings and improvements, the acquisition of property, the  
792 demolition of existing structures, the construction, reconstruction,  
793 alteration and repair of the improvements and all other work in  
794 connection therewith and may include the reconstruction,  
795 rehabilitation, alteration, or major repair of existing buildings or  
796 improvements which were undertaken pursuant to parts II and VI of  
797 this chapter.

798 [(j) "Mayor" means, for cities, the mayor and, for boroughs, the  
799 warden.]

800 [(k) (13) "Moderate rental" means a rental which, as determined by  
801 an authority with the concurrence of the Commissioner of Housing, is  
802 below the level at which private enterprise is currently building a  
803 needed volume of safe and sanitary dwellings for rental in the locality  
804 involved; and "moderate rental housing project" means a housing  
805 project, receiving state aid in the form of loans or grants, for families  
806 unable to pay more than moderate rental. [Such project] "Moderate  
807 rental housing project" may include the reconstruction, rehabilitation,  
808 alteration, or major repair of existing buildings or improvements which  
809 were undertaken pursuant to parts II or VI of this chapter.

810 (14) "Mortgage" means a mortgage deed, deed of trust or other  
811 instrument that constitutes a lien, regardless of priority, on real estate or  
812 on a leasehold interest under a lease having a remaining term, at the  
813 time such mortgage is executed, that does not expire for at least that  
814 number of years beyond the maturity date of the obligation secured by  
815 such mortgage as is equal to the number of years remaining until the  
816 maturity date of such obligation.

817 (15) "Municipal area of operation" includes the municipality in which  
818 a housing authority is created under the provisions of this chapter and  
819 may include any other municipality, as provided in section 8-40, as

820 amended by this act.

821 (16) "Municipal developer" means a municipality that has not  
822 declared by resolution a need for a housing authority pursuant to  
823 section 8-40, as amended by this act, acting by and through its legislative  
824 body, except that in any town in which a town meeting or representative  
825 town meeting is the legislative body, "municipal developer" means the  
826 board of selectmen if such board is authorized to act as the municipal  
827 developer by the town meeting or representative town meeting.

828 [(l)] (17) "Municipality" means any city, borough or town. "The  
829 municipality" means the particular municipality for which a particular  
830 housing authority is created.

831 (18) "Nonprofit corporation" means a nonprofit corporation  
832 incorporated pursuant to chapter 602 or any predecessor statutes  
833 thereto, having as one of its purposes the construction, rehabilitation,  
834 ownership or operation of housing and having articles of incorporation  
835 approved by the Commissioner of Housing in accordance with  
836 regulations adopted pursuant to section 8-79a or 8-84.

837 [(m)] (19) "Obligee of the authority" or "obligee" includes any  
838 bondholder, trustee or trustees for any bondholders, or lessor demising  
839 to the authority property used in connection with a housing project, or  
840 any assignee or assignees of such lessor's interest or any part thereof,  
841 and the state or federal government when it is a party to any contract  
842 with the authority.

843 [(n)] (20) "Real property" includes all lands, including improvements  
844 and fixtures thereon, and property of any nature appurtenant thereto,  
845 or used in connection therewith, and every estate, interest and right,  
846 legal or equitable, therein, including terms for years and liens by way of  
847 judgment, mortgage or otherwise and the indebtedness secured by such  
848 liens.

849 [(o)] (21) "Rent" means the entire amount paid to an authority for any

850 dwelling unit.

851 [(p)] (22) "Shelter rent" means rent less any charges made by an  
852 authority for water, heat, gas and electricity.

853 [(q)] (23) "Slum" means any area where dwellings predominate  
854 which, by reason of dilapidation, overcrowding, faulty arrangement or  
855 design, lack of ventilation, light or sanitary facilities, or any combination  
856 of these factors, are detrimental to safety, health and morals.

857 [(r)] (24) "State public body" means any city, borough, town,  
858 municipal corporation, district or other subdivision of the state.

859 [(s)] (25) "Veteran" has the same meaning [assigned by] as provided  
860 in section 27-103 and includes any officer of the United States Public  
861 Health Service detailed by proper authority to duty with any of the  
862 armed forces and the spouse or widow or widower of such veteran,  
863 provided such veteran [shall have] served for a period of ninety days or  
864 more in time of war after December 7, 1941, and [shall have] resided in  
865 this state at any time continuously for two years.

866 [(t) "Family" means a household consisting of one or more persons.

867 (u) "Eligible developer" or "developer" means (1) a nonprofit  
868 corporation; (2) any business corporation incorporated pursuant to  
869 chapter 601 or any predecessor statutes thereto, having as one of its  
870 purposes the construction, rehabilitation, ownership or operation of  
871 housing, and having articles of incorporation approved by the  
872 commissioner in accordance with regulations adopted pursuant to  
873 section 8-79a or 8-84; (3) any partnership, limited partnership, joint  
874 venture, trust, limited liability company or association having as one of  
875 its purposes the construction, rehabilitation, ownership or operation of  
876 housing, and having basic documents of organization approved by the  
877 commissioner in accordance with regulations adopted pursuant to  
878 section 8-79a or 8-84; (4) a housing authority; (5) a family or person  
879 approved by the commissioner as qualified to own, construct,

880 rehabilitate, manage and maintain housing under a mortgage loan made  
881 or insured under an agreement entered into pursuant to the provisions  
882 of this chapter; or (6) a municipal developer.

883 (v) "Mortgage" means a mortgage deed, deed of trust, or other  
884 instrument which shall constitute a lien, whether first or second, on real  
885 estate or on a leasehold under a lease having a remaining term, at the  
886 time such mortgage is acquired, which does not expire for at least that  
887 number of years beyond the maturity date of the obligation secured by  
888 such mortgage as is equal to the number of years remaining until the  
889 maturity date of such obligation.

890 (w) "Nonprofit corporation" means a nonprofit corporation  
891 incorporated pursuant to chapter 602 or any predecessor statutes  
892 thereto, having as one of its purposes the construction, rehabilitation,  
893 ownership or operation of housing and having articles of incorporation  
894 approved by the Commissioner of Housing in accordance with  
895 regulations adopted pursuant to section 8-79a or 8-84.

896 (x) "Municipal developer" means a municipality, as defined in  
897 subsection (l) of this section, which has not declared by resolution a need  
898 for a housing authority pursuant to section 8-40, acting by and through  
899 its legislative body, except that in any town in which a town meeting or  
900 representative town meeting is the legislative body, "municipal  
901 developer" means the board of selectmen if such board is authorized to  
902 act as the municipal developer by the town meeting or representative  
903 town meeting.]

904 Sec. 13. Section 8-40 of the general statutes is repealed and the  
905 following is substituted in lieu thereof (*Effective October 1, 2024*):

906 (a) In each municipality of the state there is created a public body  
907 corporate and politic to be known as the "housing authority" of the  
908 municipality, [;] provided such authority shall not transact any business  
909 or exercise its powers [hereunder] under this section until the governing  
910 body of the municipality by resolution declares that there is need for a

911 housing authority in the municipality. [, provided it] Within such  
912 resolution, the governing body shall find [(1)] that (1) insanitary or  
913 unsafe inhabited dwelling accommodations exist in the municipality,  
914 [or] (2) [that] there is a shortage of safe or sanitary dwelling  
915 accommodations in the municipality available to families of low income  
916 at rentals they can afford, or (3) [that] there is a shortage of safe or  
917 sanitary dwelling accommodations in the municipality available to  
918 families of moderate income at rentals they can afford. In determining  
919 whether dwelling accommodations are unsafe or insanitary, [said] such  
920 governing body may take into consideration the degree of  
921 overcrowding, the percentage of land coverage, the light, air, space and  
922 access available to the inhabitants of such dwelling accommodations,  
923 the size and arrangement of the rooms, the sanitary facilities and the  
924 extent to which conditions exist in such buildings which endanger life  
925 or property by fire or other causes.

926 (b) The governing bodies of two or more municipalities may create a  
927 regional housing authority, which shall have all the powers, duties and  
928 responsibilities conferred upon housing authorities by this chapter and  
929 chapter 130. The area of operation of such authority shall include the  
930 municipalities for which such authority is created, provided, in the case  
931 of a municipal area of operation that includes any other municipality,  
932 such other municipality agrees by proper resolution and adoption of an  
933 agreement to the expansion of the area of operation including such other  
934 municipality. Such authority shall act through a board of commissioners  
935 composed of two representatives from each municipality appointed for  
936 terms of four years in the manner provided in section 8-41.

937 (c) (1) Any housing authority may adopt an expanded area of  
938 operation, provided the governing body of the municipality to be  
939 included in the expanded area of operation, at its sole discretion after  
940 evaluating the housing needs of the municipality and the qualifications  
941 of the housing authority, adopts an agreement authorizing such housing  
942 authority to operate in the municipality as an expanded area of  
943 operation.

944 (2) If the governing body of such municipality does not adopt an  
945 agreement with a housing authority that requests such agreement  
946 pursuant to subdivision (1) of this subsection, the governing body's  
947 failure to adopt such agreement shall not be construed to be a violation  
948 of section 8-30g or of any other provision of the general statutes.

949 Sec. 14. Section 8-44b of the general statutes is repealed and the  
950 following is substituted in lieu thereof (*Effective October 1, 2024*):

951 (a) Any housing authority created by section 8-40, as amended by this  
952 act, shall have the power to establish and maintain a housing authority  
953 police force, [the] except that no housing authority shall have the power  
954 to establish or maintain a housing authority police force in an expanded  
955 area of operation. The members of [which] any such housing authority  
956 police force shall be employees of such housing authority and shall be  
957 known as housing authority police officers. Housing authority police  
958 officers shall be appointed by the local board, agency or person  
959 empowered to appoint municipal police officers, subject to approval [of]  
960 by the housing authority. The requirements for appointment as a police  
961 officer in the municipality in which the housing authority is located,  
962 except for age and physical qualifications, shall be mandatory for  
963 housing authority police officers in such municipality. No person shall  
964 be appointed to such housing authority police force unless [he] such  
965 person has been awarded a certificate attesting to [his] such person's  
966 successful completion of an approved municipal police basic training  
967 program, as provided in section 7-294e. The initial appointment shall be  
968 for a probationary term upon the completion of which the appointing  
969 authority may promote such probationary officers to permanent status;  
970 provided such promotion shall be in accordance with procedures  
971 applicable to municipal police officers in the municipality and shall be  
972 made subject to the approval of the housing authority. Housing  
973 authority police officers shall have and exercise the powers and  
974 authority conferred upon municipal police officers and shall be subject  
975 to the ultimate supervision and control of the chief of police of the  
976 municipality in which the housing authority operates.

977 (b) Notwithstanding the provisions of subsection (a) of this section,  
978 any housing authority police force [which] that existed prior to October  
979 1, 1970, pursuant to Title 1 of Public Law 89-754, 80 Stat. 1255, the  
980 Demonstration Cities and Metropolitan Development Act of 1966, and  
981 which, for any reason, does not constitute a housing authority police  
982 force pursuant to subsection (a) of this section, shall constitute a housing  
983 authority police force pursuant to this subsection and the members of  
984 any such police [forces] force may exercise the powers granted to such  
985 members pursuant to this subsection. The members of such police force  
986 may act, at the expense of the municipality, as special police officers  
987 upon property owned or managed by any housing authority. Such  
988 special police officers: (1) May arrest, without previous complaint and  
989 warrant, any person for any offense in their jurisdiction, when such  
990 person is taken or apprehended in the act or on the speedy information  
991 of others; (2) when in the immediate pursuit of one who may be arrested  
992 under the provisions of this subsection, may pursue such offender  
993 outside of their jurisdiction into any part of the municipality to effect an  
994 arrest; (3) shall be peace officers as defined in subdivision (9) of section  
995 53a-3; (4) shall have the authority to serve criminal process within their  
996 jurisdiction; (5) shall, when on duty, wear a uniform, distinct in color  
997 from that worn by the police officers of the municipality; (6) shall, when  
998 on duty, wear in plain view a shield, distinct in shape from that worn  
999 by the police officers of the municipality [which shall bear] that bears  
1000 the words "special police"; (7) shall complete a forty-hour basic training  
1001 program provided by the municipality within one hundred eighty days  
1002 of June 27, 1983; and (8) shall take an oath of office.

1003 Sec. 15. Section 8-50 of the general statutes is repealed and the  
1004 following is substituted in lieu thereof (*Effective October 1, 2024*):

1005 An authority shall have the right to acquire by the exercise of the  
1006 power of eminent domain any real property [which] that is not located  
1007 in an expanded area of operation if it deems such property necessary for  
1008 its purposes under this chapter after the adoption by [it] such authority  
1009 of a resolution declaring that the acquisition of such real property

1010 described [therein] in such resolution is necessary for such purposes. An  
1011 authority, in its own name and at its own expense and cost, may prefer  
1012 a petition and exercise the power of eminent domain in the manner  
1013 provided in section 48-12 and acts supplementary thereto, except that a  
1014 housing authority's power of eminent domain shall not extend to an  
1015 expanded area of operation. Property already devoted to a public use  
1016 may be acquired, provided no real property belonging to the  
1017 municipality, the state or any political subdivision thereof may be  
1018 acquired without its consent.

1019       Sec. 16. Section 8-45a of the general statutes is repealed and the  
1020 following is substituted in lieu thereof (*Effective October 1, 2024*):

1021       A housing authority, [as defined in subsection (b) of section 8-39,] in  
1022 determining eligibility for the rental of public housing units may  
1023 establish criteria and consider relevant information concerning (1) an  
1024 applicant's or any proposed occupant's history of criminal activity  
1025 involving: (A) Crimes of physical violence to persons or property, (B)  
1026 crimes involving the illegal manufacture, sale, distribution or use of, or  
1027 possession with intent to manufacture, sell, use or distribute, a  
1028 controlled substance, as defined in section 21a-240, or (C) other criminal  
1029 acts which would adversely affect the health, safety or welfare of other  
1030 tenants, (2) an applicant's or any proposed occupant's abuse, or pattern  
1031 of abuse, of alcohol when the housing authority has reasonable cause to  
1032 believe that such applicant's or proposed occupant's abuse, or pattern of  
1033 abuse, of alcohol may interfere with the health, safety or right to  
1034 peaceful enjoyment of the premises by other residents, and (3) an  
1035 applicant or any proposed occupant who is subject to a lifetime  
1036 registration requirement under section 54-252 on account of being  
1037 convicted or found not guilty by reason of mental disease or defect of a  
1038 sexually violent offense. In evaluating any such information, the  
1039 housing authority shall [give consideration to] consider the time, nature  
1040 and extent of the applicant's or proposed occupant's conduct and to  
1041 factors which might indicate a reasonable probability of favorable future  
1042 conduct such as evidence of rehabilitation and evidence of the

1043 willingness of the applicant, the applicant's family or the proposed  
1044 occupant to participate in social service or other appropriate counseling  
1045 programs and the availability of such programs.

1046 Sec. 17. Subdivision (29) of section 12-412 of the 2024 supplement to  
1047 the general statutes is repealed and the following is substituted in lieu  
1048 thereof (*Effective October 1, 2024*):

1049 (29) (A) Sales of and the storage, use or other consumption of tangible  
1050 personal property acquired for incorporation into or used and  
1051 consumed in the operation of housing facilities for low and moderate  
1052 income families and persons and sales of and the acceptance, use or  
1053 other consumption of any service described in subdivision (2) of section  
1054 12-407 that is used and consumed in the development, construction,  
1055 rehabilitation, renovation, repair or operation of housing facilities for  
1056 low and moderate income families and persons, provided such facilities  
1057 are constructed under the sponsorship of and owned or operated by  
1058 nonprofit housing organizations or housing authorities, as defined in  
1059 [subsection (b) of] section 8-39, as amended by this act. The nonprofit  
1060 housing organization or housing authority sponsoring the construction  
1061 of or owning or operating such housing facility shall obtain from the  
1062 commissioner a letter of determination that the housing facility has, to  
1063 the satisfaction of said commissioner, met all the requirements for  
1064 exemption under this subsection. At the time of any sale or purchase  
1065 that is exempt under this subsection, the purchaser shall present to the  
1066 retailer a copy of the determination letter that was issued to the  
1067 nonprofit housing organization or housing authority together with a  
1068 certificate from the purchaser, in such form as the commissioner may  
1069 prescribe, certifying that the tangible personal property or services that  
1070 are being purchased from the retailer are to be used or consumed  
1071 exclusively for the purposes of incorporation into or in the  
1072 development, construction, rehabilitation, renovation, repair or  
1073 operation of the housing facility identified in the letter of determination.  
1074 For the purposes of this subsection, (i) "nonprofit housing organization"  
1075 means any organization which has as one of its purposes the

1076 development, construction, sponsorship or ownership of housing for  
1077 low and moderate income families as stated in its charter, if it is  
1078 incorporated, or its constitution or bylaws, if it is unincorporated, and  
1079 which has received exemption from federal income tax under the  
1080 provisions of Section 501(c) of the Internal Revenue Code, as amended  
1081 from time to time, provided the charter of such organization, if it is  
1082 incorporated, or its constitution or bylaws, if unincorporated, shall  
1083 contain a provision that no officer, member or employee [thereof] of  
1084 such organization shall receive or at any future time may receive any  
1085 pecuniary profit from the operation thereof, except a reasonable  
1086 compensation for services in effecting the purposes of the organization;  
1087 (ii) "housing facilities" means facilities having as their primary purpose  
1088 the provision of safe and adequate housing and related facilities for low  
1089 and moderate income families and persons, notwithstanding that [said]  
1090 such housing provides other dwelling accommodations in addition to  
1091 the primary purpose of providing dwelling accommodations for low  
1092 and moderate income families; (iii) "related facilities" means those  
1093 facilities defined in subsection (d) of section 8-243; and (iv) "low and  
1094 moderate income families" means those families as defined in  
1095 subsection (h) of said section 8-243.

1096 (B) Sales of and the acceptance, use or other consumption of any  
1097 service described in subdivision (2) of section 12-407 that is used or  
1098 consumed in the development, construction, renovation or operation of  
1099 housing facilities for low and moderate income families and persons,  
1100 provided such facilities are owned or sponsored by a mutual housing  
1101 association, as defined in subsection (b) of section 8-214f, and operated  
1102 as mutual housing by such association at a location that was conveyed  
1103 to such association by the United States Secretary of Housing and Urban  
1104 Development prior to September 1, 1995.

1105 Sec. 18. Section 8-389 of the general statutes is repealed and the  
1106 following is substituted in lieu thereof (*Effective October 1, 2024*):

1107 Upon the incorporation of a successfully negotiated regional fair

1108 housing compact into a regional plan of conservation and development  
1109 by a regional planning agency pursuant to section 8-386, the  
1110 Commissioner of Housing and the Connecticut Housing Authority may  
1111 give priority to any application for financial or technical assistance made  
1112 by a municipality, housing authority or eligible developer, as defined in  
1113 [subsection (u) of] section 8-39, as amended by this act, in connection  
1114 with any project located in a municipality which has approved the  
1115 regional fair housing compact pursuant to section 8-386.

1116 Sec. 19. Subdivision (9) of section 12-631 of the general statutes is  
1117 repealed and the following is substituted in lieu thereof (*Effective October*  
1118 *1, 2024*):

1119 (9) "Families of low and moderate income" means families meeting  
1120 the criteria for designation as families of low and moderate income  
1121 established by the Commissioner of Housing pursuant to [subsection  
1122 (f)] subdivision (8) of section 8-39, as amended by this act.

1123 Sec. 20. Section 8-113a of the general statutes is repealed and the  
1124 following is substituted in lieu thereof (*Effective October 1, 2024*):

1125 The following terms, wherever used or referred to in this part, [shall]  
1126 have the following respective meanings, unless a different meaning  
1127 clearly appears from the context:

1128 [(a)] (1) "Authority" or "housing authority" means any of the public  
1129 corporations created by section 8-40, as amended by this act.

1130 [(b)] "Municipality" means any city, borough or town. "The  
1131 municipality" means the particular municipality for which a particular  
1132 housing authority is created.

1133 (c) "Governing body" means, for towns having a town council, the  
1134 council; for other towns, the selectmen; for cities, the common council  
1135 or other similar body of officials; and for boroughs, the warden and  
1136 burgesses.

1137 (d) "Mayor" means, for cities, the mayor, and, for boroughs, the  
1138 warden. "Clerk" means the clerk of the particular city, borough or town  
1139 for which a particular housing authority is created.

1140 (e) "Area of operation" shall include the municipality in which a  
1141 housing authority is created under the provisions of this chapter, and  
1142 may include a neighboring municipality, provided the governing body  
1143 of such neighboring municipality shall agree by proper resolution to the  
1144 extension of the area of operation to include such neighboring  
1145 municipality.]

1146 (2) "Bonds" means any bonds, notes, interim certificates, certificates  
1147 of indebtedness, debentures or other obligations issued by the authority  
1148 pursuant to this chapter.

1149 (3) "Elderly persons" means persons sixty-two years of age and over  
1150 who lack the amount of income that is necessary, as determined by the  
1151 authority or nonprofit corporation, subject to approval by the  
1152 Commissioner of Housing, to enable them to live in decent, safe and  
1153 sanitary dwellings without financial assistance as provided under this  
1154 part, or persons who have been certified by the Social Security Board as  
1155 being totally disabled under the federal Social Security Act or certified  
1156 by any other federal board or agency as being totally disabled.

1157 (4) "Housing partnership" means any partnership, limited  
1158 partnership, joint venture, trust or association consisting of (A) a  
1159 housing authority, a nonprofit corporation, or both, and (B) (i) a  
1160 business corporation incorporated pursuant to chapter 601 or any  
1161 predecessor statutes thereto, having as one of its purposes the  
1162 construction, rehabilitation, ownership or operation of housing, and  
1163 having articles of incorporation approved by the commissioner in  
1164 accordance with regulations adopted pursuant to section 8-79a or 8-84,  
1165 (ii) a for-profit partnership, limited partnership, joint venture, trust,  
1166 limited liability company or association having as one of its purposes  
1167 the construction, rehabilitation, ownership or operation of housing, and  
1168 having basic documents of organization approved by the commissioner

1169 in accordance with regulations adopted pursuant to section 8-79a or 8-  
1170 84, or (iii) any combination of the entities included under subparagraphs  
1171 (B)(i) and (B)(ii) of this subdivision.

1172 [(f)] (5) "Housing project" means any work or undertaking [(1)] (A) to  
1173 demolish, clear or remove buildings from any slum area, which work or  
1174 undertaking may embrace the adaptation of such area to public  
1175 purposes, including parks or other recreational or community purposes;  
1176 [(2)] (B) to provide decent, safe and sanitary urban or rural dwellings,  
1177 apartments or other living accommodations for elderly persons, which  
1178 work or undertaking may include buildings, land, equipment, facilities  
1179 and other real or personal property for necessary, convenient or  
1180 desirable appurtenances, streets, sewers, water service, parks, site  
1181 preparation, gardening, administrative, community, recreational or  
1182 welfare purposes; [(3)] (C) to provide a continuum of housing  
1183 comprising independent living accommodations, residential care,  
1184 intermediate housing facilities and skilled nursing care and facilities  
1185 with ready access to medical and hospital services; or [(4)] (D) to  
1186 accomplish a combination of the [foregoing. The term "housing project"  
1187 also may be applied to] purposes specified in subparagraphs (A) to (C),  
1188 inclusive, of this subdivision. "Housing project" may also include the  
1189 planning of the buildings and improvements, the acquisition of  
1190 property, the demolition of existing structures, the construction,  
1191 reconstruction, alteration and repair of the improvements and all other  
1192 work in connection therewith.

1193 [(g)] "Bonds" means any bonds, notes, interim certificates, certificates  
1194 of indebtedness, debentures or other obligations issued by the authority  
1195 pursuant to this chapter.

1196 (h) "Real property" shall include all lands, including improvements  
1197 and fixtures thereon, and property of any nature appurtenant thereto,  
1198 or used in connection therewith, and every estate, interest and right,  
1199 legal or equitable, therein, including terms for years and liens by way of  
1200 judgment, mortgage or otherwise and the indebtedness secured by such

1201 liens.

1202 (i) "Obligee of the authority" or "obligee" shall include any  
1203 bondholder, trustee or trustees for any bondholders, or lessor demising  
1204 to the authority property used in connection with a housing project, or  
1205 any assignee or assignees of such lessor's interest or any part thereof,  
1206 and the state government when it is a party to any contract with the  
1207 authority.

1208 (j) "State public body" means any city, borough, town, municipal  
1209 corporation, district or other subdivision of the state.]

1210 [(k)] (6) "Rent" means the entire amount paid to a local authority,  
1211 nonprofit corporation or housing partnership for any dwelling unit.

1212 [(l)] (7) "Shelter rent" means "rent" as defined herein, less any charges  
1213 made by a local authority, nonprofit corporation or housing partnership  
1214 for water, heat, gas, electricity and sewer use charges.

1215 [(m) "Elderly persons" means persons sixty-two years of age and over  
1216 who lack the amount of income which is necessary, as determined by  
1217 the authority or nonprofit corporation, subject to approval by the  
1218 Commissioner of Housing, to enable them to live in decent, safe and  
1219 sanitary dwellings without financial assistance as provided under this  
1220 part, or persons who have been certified by the Social Security Board as  
1221 being totally disabled under the federal Social Security Act or certified  
1222 by any other federal board or agency as being totally disabled.

1223 (n) "Housing partnership" means any partnership, limited  
1224 partnership, joint venture, trust or association consisting of (1) a housing  
1225 authority, a nonprofit corporation or both and (2) (A) a business  
1226 corporation incorporated pursuant to chapter 601 or any predecessor  
1227 statutes thereto, having as one of its purposes the construction,  
1228 rehabilitation, ownership or operation of housing, and having articles of  
1229 incorporation approved by the commissioner in accordance with  
1230 regulations adopted pursuant to section 8-79a or 8-84, (B) a for-profit

1231 partnership, limited partnership, joint venture, trust, limited liability  
1232 company or association having as one of its purposes the construction,  
1233 rehabilitation, ownership or operation of housing, and having basic  
1234 documents of organization approved by the commissioner in  
1235 accordance with regulations adopted pursuant to section 8-79a or 8-84  
1236 or (C) any combination of the entities included under subparagraphs  
1237 (A) and (B) of this subdivision.]

1238 Sec. 21. Subsection (a) of section 8-116c of the general statutes is  
1239 repealed and the following is substituted in lieu thereof (*Effective October*  
1240 *1, 2024*):

1241 (a) An elderly person [, as defined in subsection (m) of section 8-113a,]  
1242 shall not be eligible to move into a housing project [, as defined in  
1243 subsection (f) of section 8-113a,] if the person (1) is currently using illegal  
1244 drugs, (2) is currently abusing alcohol and has a recent history of  
1245 disruptive or dangerous behavior and whose tenancy (A) would  
1246 constitute a direct threat to the health or safety of another individual, or  
1247 (B) would result in substantial physical damage to the property of  
1248 another, (3) has a recent history of disruptive or dangerous behavior and  
1249 whose tenancy (A) would constitute a direct threat to the health and  
1250 safety of another individual, or (B) would result in substantial physical  
1251 damage to the property of another, or (4) was convicted of the illegal  
1252 sale or possession of a controlled substance, as defined in section 21a-  
1253 240, within the prior twenty-four-month period.

1254 Sec. 22. Section 8-116d of the general statutes is repealed and the  
1255 following is substituted in lieu thereof (*Effective October 1, 2024*):

1256 Any elderly person [, as defined in subsection (m) of section 8-113a,]  
1257 who applies for and is accepted for admission to a housing project  
1258 pursuant to this part or part VII of this chapter or pursuant to any other  
1259 state or federal housing assistance program may terminate the lease or  
1260 rental agreement for the dwelling unit that he or she occupies at the time  
1261 of such acceptance, without the penalty or liability for the remaining  
1262 term of the lease or rental agreement, upon giving thirty days' written

1263 notice to the landlord of such dwelling unit.

1264 Sec. 23. Section 8-119h of the general statutes is repealed and the  
1265 following is substituted in lieu thereof (*Effective October 1, 2024*):

1266 Upon preliminary approval by the State Bond Commission pursuant  
1267 to the provisions of section 3-20, the state, acting by and through the  
1268 Commissioner of Housing, may enter into a contract or contracts with  
1269 an authority, a municipal developer, a nonprofit corporation or a  
1270 housing partnership for state financial assistance for a congregate  
1271 housing project, in the form of capital grants, interim loans, permanent  
1272 loans, deferred loans or any combination thereof for application to the  
1273 development cost of such project or projects. A contract with an  
1274 authority, a municipal developer, a nonprofit corporation or a housing  
1275 partnership may provide that in the case of any loan made in  
1276 conjunction with any housing assistance funds provided by an agency  
1277 of the United States government, if such housing assistance funds  
1278 terminate prior to complete repayment of a loan made pursuant to this  
1279 section, the remaining balance of such loan may be converted to a capital  
1280 grant or decreased loan. Any such state assistance contract with an  
1281 authority, a municipal developer, a nonprofit corporation or a housing  
1282 partnership for a capital grant or loan entered into prior to the time  
1283 housing assistance funds became available from an agency of the United  
1284 States government, may, upon the mutual consent of the commissioner  
1285 and the authority, municipal developer, nonprofit corporation or  
1286 housing partnership, be renegotiated to provide for a loan or increased  
1287 loan in the place of a capital grant or loan or a part thereof, consistent  
1288 with the above conditions. Such capital grants or loans shall be in an  
1289 amount not in excess of the development cost of the project or projects,  
1290 including, in the case of grants or loans financed from the proceeds of  
1291 the state's general obligation bonds issued pursuant to any  
1292 authorization, allocation or approval of the State Bond Commission  
1293 made prior to July 1, 1990, administrative or other cost or expense to be  
1294 incurred by the state in connection therewith, as approved by said  
1295 commissioner. In anticipation of final payment of such capital grants or

1296 loans, the state, acting by and through said commissioner and in  
1297 accordance with such contract, may make temporary advances to the  
1298 authority, municipal developer, nonprofit corporation or housing  
1299 partnership for preliminary planning expense or other development  
1300 cost of such project or projects. Any loan provided pursuant to this  
1301 section shall bear interest at a rate to be determined in accordance with  
1302 subsection (t) of section 3-20. Any such authority, municipal developer,  
1303 nonprofit corporation or housing partnership may, subject to the  
1304 approval of the Commissioner of Housing, contract with any other  
1305 person approved by the Commissioner of Housing for the operation of  
1306 a project undertaken pursuant to this part. As used in this section,  
1307 "housing partnership" has the same meaning as provided in [subsection  
1308 (n) of] section 8-113a, as amended by this act.

1309       Sec. 24. Section 8-119l of the general statutes is repealed and the  
1310 following is substituted in lieu thereof (*Effective October 1, 2024*):

1311       The state, acting by and through the Commissioner of Housing, may  
1312 enter into a contract or contracts with an authority, a municipal  
1313 developer, a nonprofit corporation or a housing partnership for state  
1314 financial assistance in the form of a grant-in-aid for an operating cost  
1315 subsidy for state-financed congregate housing projects developed  
1316 pursuant to this part. In calculating the amount of the grant-in-aid, the  
1317 commissioner shall use adjusted gross income of tenants. As used in this  
1318 section, "adjusted gross income" means annual aggregate income from  
1319 all sources minus fifty per cent of all unreimbursable medical expenses  
1320 [. As used in this section,] and "housing partnership" has the same  
1321 meaning as provided in [subsection (n) of] section 8-113a, as amended  
1322 by this act.

1323       Sec. 25. (NEW) (*Effective October 1, 2024*) (a) As used in this section:

1324       (1) "Certificate holder" means any individual or family who has been  
1325 issued a rental assistance certificate by the commissioner pursuant to the  
1326 rental assistance program established pursuant to chapter 138a of the  
1327 general statutes;

1328 (2) "Commissioner" means the Commissioner of Housing;

1329 (3) "Housing" means any house or building, or portion thereof, that  
1330 is occupied, designed to be occupied or rented, leased or hired out to be  
1331 occupied, exclusively as a home or residence of one or more persons;

1332 (4) "Housing voucher" means any assistance issued to an individual  
1333 or a family pursuant to a housing voucher program;

1334 (5) "Housing voucher holder" means any person or family entitled to  
1335 participate in any housing voucher program other than the rental  
1336 assistance program;

1337 (6) "Housing voucher program" means any housing voucher  
1338 program, including any portion of the federal Housing Choice Voucher  
1339 Program, that is administered in whole or in part by the commissioner;

1340 (7) "Low-income family" means an individual or family whose  
1341 income does not exceed fifty per cent of the median family income for  
1342 the area of the state in which such family lives, as determined by the  
1343 commissioner; and

1344 (8) "Rental assistance program" or "program" means the rental  
1345 assistance program established by the commissioner pursuant to  
1346 chapter 138 of the general statutes;

1347 (b) The commissioner shall administer the rental assistance program  
1348 established pursuant to chapter 138a of the general statutes, and any  
1349 other housing voucher program, to promote housing choice for  
1350 certificate holders and housing voucher holders and to encourage racial  
1351 and economic integration.

1352 (c) Not less than annually, the commissioner shall undertake an  
1353 assessment, based on statistically representative rental housing survey  
1354 data selected by the commissioner, to determine if maximum rent  
1355 amounts provided for in the rental assistance program established  
1356 pursuant to chapter 138a of the general statutes, or other housing

1357 voucher programs administered in whole or in part by the  
1358 commissioner, are sufficient to provide certificate holders and housing  
1359 voucher holders with housing opportunities in each municipality or zip  
1360 code in the state. If the commissioner finds such maximum rent amounts  
1361 are insufficient for such purpose, the commissioner shall adjust such  
1362 maximum rent levels so that such rent levels are sufficient for such  
1363 purpose. Such assessment shall be made publicly available on the  
1364 Internet web site of the Department of Housing.

1365 (d) Any certificate issued pursuant to chapter 138a of the general  
1366 statutes, and to the extent permissible by federal law, as applicable, any  
1367 housing voucher may be used for housing in any municipality in the  
1368 state. The commissioner shall inform certificate holders and housing  
1369 voucher holders that a certificate or housing voucher may be used in  
1370 any municipality and, to the extent practicable, the commissioner shall  
1371 assist certificate holders and housing voucher holders in finding  
1372 housing in the municipality of their choice.

1373 (e) The commissioner shall administer the program in such a way that  
1374 ensures that no certificate holder or housing voucher holder shall be  
1375 displaced as a result of the application of the provisions of subsection (f)  
1376 of section 8-345 of the general statutes.

1377 (f) The commissioner shall adopt regulations in accordance with the  
1378 provisions of chapter 54 of the general statutes to carry out the purposes  
1379 of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2024</i>	New section
Sec. 2	<i>October 1, 2024</i>	New section
Sec. 3	<i>October 1, 2024</i>	New section
Sec. 4	<i>October 1, 2024</i>	New section

**Proposed Substitute Bill No. 6**

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Sec. 5	<i>July 1, 2024, and applicable to taxable years commencing on and after July 1, 2024</i>	New section
Sec. 6	<i>October 1, 2024</i>	12-494
Sec. 7	<i>July 1, 2024, and applicable to sales occurring on or after July 1, 2024</i>	12-408(1)
Sec. 8	<i>July 1, 2024, and applicable to sales occurring on or after July 1, 2024</i>	12-411(1)
Sec. 9	<i>July 1, 2024</i>	4-660
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>October 1, 2024, and applicable to grand list years on and after October 1, 2024</i>	12-81(4)
Sec. 12	<i>October 1, 2024</i>	8-39
Sec. 13	<i>October 1, 2024</i>	8-40
Sec. 14	<i>October 1, 2024</i>	8-44b
Sec. 15	<i>October 1, 2024</i>	8-50
Sec. 16	<i>October 1, 2024</i>	8-45a
Sec. 17	<i>October 1, 2024</i>	12-412(29)
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