AN ACT CONCERNING PHOTO NOISE VIOLATION MONITORING DEVICES.

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

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

(1) "Photo noise violation monitoring device" means one or more mobile or fixed vehicle sensors that are installed to work in conjunction with one or more noise measuring apparatuses, such as a decibel reader, and automatically produce two or more photographs, two or more microphotographs, a videotape or other recorded images of each motor vehicle allegedly operating in violation of an ordinance adopted under section 2 of this act.

(2) "Photo noise violation monitoring device operator" means a person who is trained and certified to operate a photo noise violation monitoring device.
(3) "Personally identifiable information" means information created or maintained by the municipality or a contractor of the municipality that identifies or describes an owner of a motor vehicle and includes, but need not be limited to, the owner's address, telephone number, number plate, photograph, bank account information, credit card number, debit card number or the date, time, location or direction of travel on a highway in such municipality.

(4) "Vendor" means a person who (A) provides services to a municipality under section 2 of this act; (B) operates, maintains, leases or licenses a photo noise violation monitoring device; or (C) is authorized to review and assemble the recorded images captured by a photo noise violation monitoring device and forward such recorded images to the municipality.

(5) "Motor vehicle" and "number plate" have the same meanings as provided in section 14-1 of the general statutes.

(6) "Law enforcement unit" has the same meaning as provided in section 7-294a of the general statutes.

Sec. 2. (NEW) (Effective July 1, 2024) (a) Any municipality may, by ordinance, authorize the use of photo noise violation monitoring devices at locations in such municipality. Any such ordinance shall specify the following: (1) That a photo noise violation monitoring device shall be operated by a photo noise violation monitoring device operator; (2) that the owner of a motor vehicle commits a violation of the ordinance if the person operating such motor vehicle exceeds the maximum decibel level permitted pursuant to section 14-80a of the general statutes and any regulations adopted thereunder; (3) the owner of a motor vehicle identified by a photo noise violation monitoring device as violating the ordinance shall (A) for a first violation, receive a written warning, (B) for a second violation, be fined one hundred dollars, and (C) for a third or subsequent violation, be fined two hundred fifty dollars; (4) payment of a fine and any associated processing fee, not to exceed fifteen dollars, may be made by electronic
means; (5) a sworn member of a law enforcement unit or a municipal employee shall review and approve the recorded images before a citation is mailed to the owner of such motor vehicle; and (6) the defenses available to the owner of a motor vehicle allegedly committing a violation of such ordinance, which shall include, but need not be limited to, the defenses listed in subsection (g) of this section. Any municipality that adopts an ordinance under this section shall also adopt a citation hearing procedure pursuant to section 7-152c of the general statutes, as amended by this act. Any funds received by a municipality from fines imposed pursuant to such ordinance may be used to pay the costs associated with the use of photo noise violation monitoring devices in the municipality.

(b) The municipality may enter into agreements with vendors for the installation, operation or maintenance, or any combination thereof, of a photo noise violation monitoring device. If a vendor installs, operates or maintains a photo noise violation monitoring device, the vendor's fee shall not be contingent on the number of citations issued or fines paid pursuant to an ordinance adopted under this section.

(c) (1) The municipality shall make efforts to randomize the locations of any photo noise violation monitoring devices throughout such municipality.

(2) A photo noise violation monitoring device shall, to the extent possible, be installed in a manner to only record images of the number plate of a motor vehicle, and shall not, to the extent possible, record images of the occupants of such motor vehicle or of any other persons or vehicles in the vicinity at the time the images are recorded.

(d) A photo noise violation monitoring device operator shall complete training offered by the manufacturer of such device or the manufacturer's representative regarding procedures for operating such device. The manufacturer or manufacturer's representative shall issue a signed certificate to the photo noise violation monitoring device operator upon such operator's completion of the training. Such signed
certificate shall be admitted as evidence in any hearing conducted pursuant to section 7-152c of the general statutes, as amended by this act.

(e) The municipality shall ensure each photo noise violation monitoring device used by such municipality undergoes an annual calibration check performed at a calibration laboratory. The calibration laboratory shall issue a signed certificate of calibration after the annual calibration check. Such signed certificate of calibration shall be kept on file and admitted as evidence in any hearing conducted pursuant to section 7-152c of the general statutes, as amended by this act.

(f) (1) Whenever a photo noise violation monitoring device detects and produces recorded images of a motor vehicle allegedly committing a violation of an ordinance adopted under this section, a sworn member of a law enforcement unit or a municipal employee shall review the recorded images provided by such device. If, after such review, such member or employee determines that there are reasonable grounds to believe that a violation of the ordinance has occurred, such member or employee may issue a citation to the owner of the motor vehicle. The citation shall include the following: (A) The name and address of the owner of the motor vehicle; (B) the number plate of the motor vehicle; (C) the violation charged; (D) the location of the photo noise violation monitoring device and the date and time of the violation; (E) a copy of or information on how to view, through electronic means, the recorded images of the violation; (F) a statement or electronically generated affirmation by the member or employee who reviewed the recorded images and determined that the motor vehicle violated the ordinance; (G) verification that the photo noise violation monitoring device was operating correctly at the time of the alleged violation and the date of the most recent calibration check performed pursuant to subsection (e) of this section; (H) the amount of the fine imposed and how to pay such fine; and (I) the right to contest the violation and request a hearing pursuant to section 7-152c of the general statutes, as amended by this act.
(2) In the case of an alleged violation involving a motor vehicle registered in the state, the citation shall be mailed not later than thirty days after the identity of the owner is ascertained to the address of the owner that is in the records of the Department of Motor Vehicles. In the case of an alleged violation involving a motor vehicle registered in another jurisdiction, the citation shall be mailed not later than thirty days after the identity of the owner is ascertained to the address of the owner that is in the records of the official in the other jurisdiction issuing such registration. A citation shall be invalid unless mailed to an owner not later than sixty days after the alleged violation.

(3) The citation shall be sent by first class mail. A manual or automated record of mailing prepared by the municipality shall be prima facie evidence of mailing and shall be admissible in any hearing conducted pursuant to section 7-152c of the general statutes, as amended by this act, as to the facts contained in the citation.

(g) The following defenses shall be available to the owner of a motor vehicle who is alleged to have committed a violation of such ordinance adopted under this section: (1) The operator was driving an emergency vehicle, as defined in section 14-283 of the general statutes, and making use of an audible warning signal device, including, but not limited to, a siren, whistle or bell which meets the requirements of subsection (f) of section 14-80 of the general statutes; (2) the violation took place during a period of time in which the motor vehicle had been reported as being stolen to a law enforcement unit and had not been recovered prior to the time of the violation; (3) the photo noise violation monitoring device was not in compliance with the calibration check required pursuant to subsection (e) of this section; or (4) the violation took place because the muffler in the motor vehicle was not in good working condition and the owner of the motor vehicle presents proof at a hearing conducted pursuant to section 7-152c of the general statutes, as amended by this act, that such muffler was replaced or repaired not later than fourteen days from the date of the violation.

Sec. 3. (NEW) (Effective July 1, 2024) (a) No personally identifiable
information shall be disclosed by the municipality or a vendor to any person or entity, including any law enforcement unit, except where the disclosure is made in connection with the charging, collection and enforcement of the fines imposed pursuant to an ordinance adopted under section 2 of this act.

(b) No personally identifiable information shall be stored or retained by the municipality or a vendor unless such information is necessary for the charging, collection and enforcement of the fines imposed pursuant to an ordinance adopted under section 2 of this act.

(c) Any information and other data gathered from a photo noise violation monitoring device shall be subject to disclosure under the Freedom of Information Act, as defined in section 1-200 of the general statutes, except no personally identifiable information may be disclosed.

Sec. 4. (NEW) (Effective July 1, 2024) Commencing one year from the date a photo noise violation monitoring device is operational in a municipality, and every year thereafter until a photo noise violation monitoring is no longer operational in the municipality, the municipality shall submit a report, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding. Such report shall include, but need not be limited to: (1) The total number of violations recorded by each photo noise violation monitoring device on a daily, weekly and monthly basis; (2) the total number of warnings and citations issued for violations recorded by each such device; (3) the number of hearings requested and the results of any such hearings; (4) the amount of revenue from the fines and associated processing fees retained by the municipality; and (5) the cost to the municipality to use such devices.

Sec. 5. Subsection (c) of section 7-152c of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2024):

(c) Any such municipality, at any time within twelve months from
the expiration of the final period for the uncontested payment of fines, penalties, costs or fees for any citation issued under any ordinance adopted pursuant to section 7-148, 14-307c; or 22a-226d or section 2 of this act, for an alleged violation thereof, shall send notice to the person cited. Such notice shall inform the person cited: (1) Of the allegations against such person and the amount of the fines, penalties, costs or fees due; (2) that such person may contest such person's liability before a citation hearing officer by delivering in person or by mail written notice within ten days of the date thereof; (3) that if such person does not demand such a hearing, an assessment and judgment shall be entered against such person; and (4) that such judgment may issue without further notice. For purposes of this section, notice shall be presumed to have been properly sent if such notice was mailed to such person's last-known address on file with the tax collector. If the person to whom such notice is issued is a registrant, the municipality may deliver such notice in accordance with section 7-148ii, provided nothing in this section shall preclude a municipality from providing notice in another manner permitted by applicable law.

Sec. 6. Subdivision (1) of section 12-408 of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2024, and applicable to sales occurring on or after October 1, 2024):

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

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

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

(C) With respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof, at a rate of four and one-half per cent of the gross receipts of any retailer from such sales, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;

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

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

(ii) With respect to the sale of a vessel, a motor for a vessel or a trailer used for transporting a vessel, at the rate of two and ninety-nine hundredths per cent, except that the sale of a vessel shall be exempt from such tax if such vessel is docked in this state for sixty or fewer days in a calendar year;
(iii) With respect to the sale of dyed diesel fuel, as defined in subsection (d) of section 12-487, sold by a marine fuel dock exclusively for marine purposes, at the rate of two and ninety-nine-hundredths per cent;

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

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

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

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

(J) (i) With respect to the sale of a replacement or an aftermarket
muffler that would cause a motor vehicle to exceed the maximum
decibel level permitted pursuant to section 14-80a and any regulations
adopted thereunder, at the rate of thirty per cent;

(ii) With respect to the acceptance or receipt in this state of motor
vehicle repair services related to the installation of a replacement or an
aftermarket motor vehicle muffler or any other instrument or device if
such muffler, instrument or device would cause a motor vehicle to
exceed the maximum decibel level permitted pursuant to section 14-80a
and any regulations adopted thereunder, at the rate of thirty per cent;

[(J) (K) The rate of tax imposed by this chapter shall be applicable to
all retail sales upon the effective date of such rate, except that a new rate
that represents an increase in the rate applicable to the sale shall not
apply to any sales transaction wherein a binding sales contract without
an escalator clause has been entered into prior to the effective date of the
new rate and delivery is made within ninety days after the effective date
of the new rate. For the purposes of payment of the tax imposed under
this section, any retailer of services taxable under subdivision (37) of
subsection (a) of section 12-407, who computes taxable income, for
purposes of taxation under the Internal Revenue Code of 1986, or any
subsequent corresponding internal revenue code of the United States,
as amended from time to time, on an accounting basis that recognizes
only cash or other valuable consideration actually received as income
and who is liable for such tax only due to the rendering of such services
may make payments related to such tax for the period during which
such income is received, without penalty or interest, without regard to
when such service is rendered;

[(K)] (L) (i) For calendar quarters ending on or after September 30,
2019, the commissioner shall deposit into the regional planning

incentive account, established pursuant to section 4-66k, six and seven-
tenths per cent of the amounts received by the state from the tax
imposed under subparagraph (B) of this subdivision and ten and seven-
tenths per cent of the amounts received by the state from the tax
imposed under subparagraph (G) of this subdivision;

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

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

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

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

(ii) For calendar months commencing on or after July 1, 2018, but
prior to July 1, 2019, the commissioner shall deposit into the Special
Transportation Fund established under section 13b-68 eight per cent of
the amounts received by the state from the tax imposed under
subparagraphs (A) and (H) of this subdivision on the sale of a motor
vehicle;
(iii) For calendar months commencing on or after July 1, 2019, but prior to July 1, 2020, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 seventeen per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle;

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

(v) For calendar months commencing on or after July 1, 2021, but prior to July 1, 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 seventy-five per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle; and

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

Sec. 7. Subdivision (1) of section 12-411 of the 2024 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2024, and applicable to sales occurring on or after October 1, 2024):

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

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

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

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

(D) (i) With respect to the acceptance or receipt in this state of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;
(ii) (I) With respect to the storage, acceptance or other use of a vessel in this state, at the rate of two and ninety-nine-hundredths per cent, except that such storage, acceptance or other use shall be exempt from such tax if such vessel is docked in this state for sixty or fewer days in a calendar year;

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

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

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

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

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

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

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

(I) (i) With respect to the storage, acceptance, consumption or use in this state of a replacement or an aftermarket muffler that would cause a motor vehicle to exceed the maximum decibel level permitted pursuant to section 14-80a and any regulations adopted thereunder, at the rate of thirty per cent;

(ii) With respect to the acceptance or receipt in this state of motor vehicle repair services related to the installation of a replacement or an aftermarket motor vehicle muffler or any other instrument or device if such muffler, instrument or device would cause a motor vehicle to exceed the maximum decibel level permitted pursuant to section 14-80a and any regulations adopted thereunder, at the rate of thirty per cent;
[(J)] (K) (i) For calendar quarters ending on or after September 30, 2019, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;

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

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

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

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

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

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

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

(v) For calendar months commencing on or after July 1, 2021, but prior to July 1, 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 seventy-five per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the acceptance or receipt in this state of a motor vehicle; and

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

Sec. 8. Section 4-66o of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2024):

The Secretary of the Office of Policy and Management may establish receivables for the revenue anticipated pursuant to subparagraph [(K)] (L) of subdivision (1) of section 12-408, as amended by this act, and section 4-66l.
This act shall take effect as follows and shall amend the following sections:

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**Statement of Purpose:**
To permit a municipality to use photo noise violation monitoring devices and establish a higher rate of sales and use taxes for certain motor vehicle mufflers, instruments or devices that exceed the maximum allowable decibel level.

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