



General Assembly

January Session, 2025

**Governor's Bill No. 1246**

LCO No. 4344



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

Request of the Governor Pursuant to Joint Rule 9

***AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR'S BUDGET.***

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

1 Section 1. Subdivision (4) of subsection (a) of section 12-217 of the  
2 general statutes is repealed and the following is substituted in lieu  
3 thereof (*Effective from passage and applicable to income years commencing on*  
4 *or after January 1, 2025*):

5 (4) Notwithstanding any provision of this section:

6 (A) Any excess of the deductions provided in this section for any  
7 income year commencing on or after January 1, 1973, over the gross  
8 income for such year or the amount of such excess apportioned to this  
9 state under the provisions of this chapter, shall be an operating loss of  
10 such income year and shall be deductible as an operating loss carry-over  
11 for operating losses incurred prior to income years commencing January  
12 1, 2000, in each of the five income years following such loss year; for  
13 operating losses incurred in income years commencing on or after

14 January 1, 2000, and prior to January 1, 2025, in each of the twenty  
15 income years following such loss year; and for operating losses incurred  
16 in income years commencing on or after January 1, 2025, in each of the  
17 thirty income years following such loss year; except that:

18 (i) For income years commencing prior to January 1, 2015, the portion  
19 of such operating loss that may be deducted as an operating loss carry-  
20 over in any income year following such loss year shall be limited to the  
21 lesser of (I) any net income greater than zero of such income year  
22 following such loss year, or in the case of a company entitled to  
23 apportion its net income under the provisions of this chapter, the  
24 amount of such net income that is apportioned to this state pursuant  
25 thereto, or (II) the excess, if any, of such operating loss over the total of  
26 such net income for each of any prior income years following such loss  
27 year, such net income of each of such prior income years following such  
28 loss year for such purposes being computed without regard to any  
29 operating loss carry-over from such loss year allowed under this  
30 subparagraph and being regarded as not less than zero, and provided  
31 further the operating loss of any income year shall be deducted in any  
32 subsequent year, to the extent available for such deduction, before the  
33 operating loss of any subsequent income year is deducted;

34 (ii) For income years commencing on or after January 1, 2015, the  
35 portion of such operating loss that may be deducted as an operating loss  
36 carry-over in any income year following such loss year shall be limited  
37 to the lesser of (I) fifty per cent of net income of such income year  
38 following such loss year, or in the case of a company entitled to  
39 apportion its net income under the provisions of this chapter, fifty per  
40 cent of such net income that is apportioned to this state pursuant  
41 thereto, or (II) the excess, if any, of such operating loss over the  
42 operating loss deductions allowable with respect to such operating loss  
43 under this subparagraph for each of any prior income years following  
44 such loss year, such net income of each of such prior income years  
45 following such loss year for such purposes being computed without  
46 regard to any operating loss carry-over from such loss year allowed

47 under this subparagraph and being regarded as not less than zero, and  
48 provided further the operating loss of any income year shall be  
49 deducted in any subsequent year, to the extent available for such  
50 deduction, before the operating loss of any subsequent income year is  
51 deducted; and

52 (iii) If a combined group so elects, the combined group shall  
53 relinquish fifty per cent of its unused operating losses incurred prior to  
54 the income year commencing on or after January 1, 2015, and before  
55 January 1, 2016, and may utilize, for income years commencing prior to  
56 January 1, 2025, the remaining operating loss carry-over without regard  
57 to the limitations prescribed in subparagraph (A)(ii) of this subdivision.  
58 The portion of such operating loss carry-over that may be deducted shall  
59 be limited to the amount required to reduce a combined group's tax  
60 under this chapter, prior to surtax and prior to the application of credits,  
61 to two million five hundred thousand dollars in any income year  
62 commencing on or after January 1, 2015, and prior to January 1, 2025.  
63 [Only after the combined group's remaining operating loss carry-over  
64 for operating losses incurred prior to income years commencing January  
65 1, 2015, has been fully utilized, will the limitations prescribed in  
66 subparagraph (A)(ii) of this subdivision apply.] The combined group, or  
67 any member thereof, shall make such election on its return for the  
68 income year beginning on or after January 1, 2015, and before January  
69 1, 2016, by the due date for such return, including any extensions. Only  
70 combined groups with unused operating losses in excess of six billion  
71 dollars from income years beginning prior to January 1, 2013, may make  
72 the election prescribed in this clause. Any combined group that made  
73 the election pursuant to this clause shall recalculate its remaining  
74 operating loss carry-over on the return it files under this chapter for the  
75 income year commencing on or after January 1, 2025, and prior to  
76 January 1, 2026, as if such combined group had not been required to  
77 relinquish fifty per cent of its unused net operating loss carry-over to  
78 make the election under this clause. Such recalculated remaining  
79 operating losses may be utilized in income years commencing on or

80 after January 1, 2025, subject to the provisions of this chapter, including,  
81 but not limited to, the limitation prescribed in subparagraph (A)(ii) of  
82 this subdivision and the period of time prescribed in this subparagraph,  
83 based upon when such losses were incurred, to claim such deductions;  
84 and

85 (B) Any net capital loss, as defined in the Internal Revenue Code  
86 effective and in force on the last day of the income year, for any income  
87 year commencing on or after January 1, 1973, shall be allowed as a  
88 capital loss carry-over to reduce, but not below zero, any net capital  
89 gain, as so defined, in each of the five following income years, in order  
90 of sequence, to the extent not exhausted by the net capital gain of any of  
91 the preceding of such five following income years; and

92 (C) Any net capital losses allowed and carried forward from prior  
93 years to income years beginning on or after January 1, 1973, for federal  
94 income tax purposes by companies entitled to a deduction for dividends  
95 paid under the Internal Revenue Code other than companies subject to  
96 the gross earnings taxes imposed under chapters 211 and 212, shall be  
97 allowed as a capital loss carry-over.

98 Sec. 2. Subsection (k) of section 12-218e of the general statutes is  
99 repealed and the following is substituted in lieu thereof (*Effective from*  
100 *passage*):

101 (k) (1) [In] For income years beginning prior to January 1, 2025, in no  
102 event shall the tax calculated for a combined group on a combined  
103 unitary basis, prior to surtax and application of credits, exceed the nexus  
104 combined base tax described in subdivision (2) of this subsection by  
105 more than two million five hundred thousand dollars.

106 (2) (A) The nexus combined base tax equals the tax measured on the  
107 sum of the separate net income or loss of each taxable member or the  
108 minimum tax base of each taxable member as if such members were not  
109 required to file a combined unitary tax return, but only to the extent that  
110 such income, loss or minimum tax base of any taxable member is

111 separately apportioned to Connecticut in accordance with the  
112 applicable provisions of section 12-218, 12-218b, 12-219a or 12-244. In  
113 computing such net income or loss, intercorporate dividends shall be  
114 eliminated, and in computing the combined additional tax base,  
115 intercorporate stockholdings shall be eliminated.

116 (B) In computing such net income or loss, any intangible expenses  
117 and costs, as defined in section 12-218c, any interest expenses and costs,  
118 as defined in section 12-218c, and any income attributable to such  
119 intangible expenses and costs or to such interest expenses and costs shall  
120 be eliminated, provided the corporation that is required to make  
121 adjustments under section 12-218c for such intangible expenses and  
122 costs or for such interest expenses and costs, and the related member or  
123 members, as defined in section 12-218c, are both taxable members of the  
124 combined group. If any such income and any such expenses and costs  
125 are eliminated as provided in this subparagraph, the intangible  
126 property, as defined in section 12-218c, of the corporation eliminating  
127 such income shall not be taken into account in apportioning under the  
128 provisions of section 12-219a the tax calculated under subsection (a) of  
129 section 12-219, as amended by this act, of such corporation.

130 (C) In computing the apportionment fraction under this subdivision:

131 (i) Intercompany rents shall not be included in the computation of the  
132 value of property rented if the lessor and lessee are both taxable  
133 members in the combined unitary tax return; and

134 (ii) Intercompany business receipts, receipts by a taxable member  
135 included in a combined unitary tax return from any other taxable  
136 member included in such return, shall not be included.

137 Sec. 3. Subsection (b) of section 12-217jj of the general statutes is  
138 repealed and the following is substituted in lieu thereof (*Effective from*  
139 *passage*):

140 (b) (1) The Department of Economic and Community Development

141 shall administer a system of tax credit vouchers within the resources,  
142 requirements and purposes of this section for eligible production  
143 companies producing a state-certified qualified production in the state.

144 (2) Any eligible production company incurring production expenses  
145 or costs in income years commencing prior to January 1, 2025, shall be  
146 eligible for a credit (A) for income years commencing on or after January  
147 1, 2010, but prior to January 1, 2018, against the tax imposed under  
148 chapter 207 or this chapter, (B) for income years commencing on or after  
149 January 1, 2018, but prior to January 1, 2022, against the tax imposed  
150 under chapter 207 or 211 or this chapter, and (C) for income years  
151 commencing on or after January 1, 2022, and prior to January 1, 2025,  
152 against the tax imposed under chapter 207, 211, 219 or this chapter, as  
153 follows: (i) For any such company incurring such expenses or costs of  
154 not less than one hundred thousand dollars, but not more than five  
155 hundred thousand dollars, a credit equal to ten per cent of such  
156 expenses or costs, (ii) for any such company incurring such expenses or  
157 costs of more than five hundred thousand dollars, but not more than  
158 one million dollars, a credit equal to fifteen per cent of such expenses or  
159 costs, and (iii) for any such company incurring such expenses or costs of  
160 more than one million dollars, a credit equal to thirty per cent of such  
161 expenses or costs.

162 (3) Any eligible production company incurring production expenses  
163 or costs in income years commencing on or after January 1, 2025, shall  
164 be eligible for a credit against the tax imposed under chapter 207, 211,  
165 219 or this chapter, as follows: (A) For any such company incurring such  
166 expenses or costs of not less than one hundred thousand dollars, but not  
167 more than five hundred thousand dollars, a credit equal to ten per cent  
168 of such expenses or costs, (B) for any such company incurring such  
169 expenses or costs of more than five hundred thousand dollars, but not  
170 more than one million dollars, a credit equal to fifteen per cent of such  
171 expenses or costs, and (C) for any such company incurring such  
172 expenses or costs of more than one million dollars, a credit equal to  
173 twenty-five per cent of such expenses or costs.

174 Sec. 4. Subsection (a) of section 12-211a of the general statutes is  
175 repealed and the following is substituted in lieu thereof (*Effective from*  
176 *passage*):

177 (a) (1) Notwithstanding any provision of the general statutes, and  
178 except as otherwise provided in subdivision [(5)] (6) of this subsection  
179 or in subsection (b) of this section, the amount of tax credit or credits  
180 otherwise allowable against the tax imposed under this chapter for any  
181 calendar year shall not exceed seventy per cent of the amount of tax due  
182 from such taxpayer under this chapter with respect to such calendar  
183 year of the taxpayer prior to the application of such credit or credits.

184 (2) For the calendar year commencing January 1, 2011, "type one tax  
185 credits" means tax credits allowable under section 12-217jj, as amended  
186 by this act, 12-217kk or 12-217ll; "type two tax credits" means tax credits  
187 allowable under section 38a-88a; "type three tax credits" means tax  
188 credits that are not type one tax credits or type two tax credits; "thirty  
189 per cent threshold" means thirty per cent of the amount of tax due from  
190 a taxpayer under this chapter prior to the application of tax credit; "fifty-  
191 five per cent threshold" means fifty-five per cent of the amount of tax  
192 due from a taxpayer under this chapter prior to the application of tax  
193 credits; and "seventy per cent threshold" means seventy per cent of the  
194 amount of tax due from a taxpayer under this chapter prior to the  
195 application of tax credits.

196 (3) For the calendar year commencing January 1, 2012, "type one tax  
197 credits" means the tax credit allowable under section 12-217ll; "type two  
198 tax credits" means tax credits allowable under section 38a-88a; "type  
199 three tax credits" means tax credits that are not type one tax credits or  
200 type two tax credits; "thirty per cent threshold" means thirty per cent of  
201 the amount of tax due from a taxpayer under this chapter prior to the  
202 application of tax credit; "fifty-five per cent threshold" means fifty-five  
203 per cent of the amount of tax due from a taxpayer under this chapter  
204 prior to the application of tax credits; and "seventy per cent threshold"  
205 means seventy per cent of the amount of tax due from a taxpayer under

206 this chapter prior to the application of tax credits.

207 (4) For calendar years commencing on or after January 1, 2013, and  
208 prior to January 1, 2025, "type one tax credits" means the tax credit  
209 allowable under sections 12-217jj, as amended by this act, 12-217kk and  
210 12-217ll; "type two tax credits" means tax credits allowable under section  
211 38a-88a; "type three tax credits" means tax credits that are not type one  
212 tax credits or type two tax credits; "thirty per cent threshold" means  
213 thirty per cent of the amount of tax due from a taxpayer under this  
214 chapter prior to the application of tax credit; "fifty-five per cent  
215 threshold" means fifty-five per cent of the amount of tax due from a  
216 taxpayer under this chapter prior to the application of tax credits; and  
217 "seventy per cent threshold" means seventy per cent of the amount of  
218 tax due from a taxpayer under this chapter prior to the application of  
219 tax credits.

220 (5) For calendar years commencing on or after January 1, 2025, "type  
221 one tax credits" means the tax credit allowable under sections 12-217jj,  
222 as amended by this act, and 12-217kk; "type two tax credits" means tax  
223 credits allowable under section 38a-88a; "type three tax credits" means  
224 tax credits that are not type one tax credits or type two tax credits; "thirty  
225 per cent threshold" means thirty per cent of the amount of tax due from  
226 a taxpayer under this chapter prior to the application of tax credit; "fifty-  
227 five per cent threshold" means fifty-five per cent of the amount of tax  
228 due from a taxpayer under this chapter prior to the application of tax  
229 credits; and "seventy per cent threshold" means seventy per cent of the  
230 amount of tax due from a taxpayer under this chapter prior to the  
231 application of tax credits.

232 [(5)] (6) For calendar years commencing on or after January 1, 2011,  
233 and subject to the provisions of subdivisions (2), (3), [and] (4) and (5) of  
234 this subsection, the amount of tax credit or credits otherwise allowable  
235 against the tax imposed under this chapter shall not exceed:

236 (A) If the tax credit or credits being claimed by a taxpayer are type



237 three tax credits only, thirty per cent of the amount of tax due from such  
238 taxpayer under this chapter with respect to said calendar years of the  
239 taxpayer prior to the application of such credit or credits.

240 (B) If the tax credit or credits being claimed by a taxpayer are type  
241 one tax credits and type three tax credits, but not type two tax credits,  
242 fifty-five per cent of the amount of tax due from such taxpayer under  
243 this chapter with respect to said calendar years of the taxpayer prior to  
244 the application of such credit or credits, provided (i) type three tax  
245 credits shall be claimed before type one tax credits are claimed, (ii) the  
246 type three tax credits being claimed may not exceed the thirty per cent  
247 threshold, and (iii) the sum of the type one tax credits and the type three  
248 tax credits being claimed may not exceed the fifty-five per cent  
249 threshold.

250 (C) If the tax credit or credits being claimed by a taxpayer are type  
251 two tax credits and type three tax credits, but not type one tax credits,  
252 seventy per cent of the amount of tax due from such taxpayer under this  
253 chapter with respect to said calendar years of the taxpayer prior to the  
254 application of such credit or credits, provided (i) type three tax credits  
255 shall be claimed before type two tax credits are claimed, (ii) the type  
256 three tax credits being claimed may not exceed the thirty per cent  
257 threshold, and (iii) the sum of the type two tax credits and the type three  
258 tax credits being claimed may not exceed the seventy per cent threshold.

259 (D) If the tax credit or credits being claimed by a taxpayer are type  
260 one tax credits, type two tax credits and type three tax credits, seventy  
261 per cent of the amount of tax due from such taxpayer under this chapter  
262 with respect to said calendar years of the taxpayer prior to the  
263 application of such credits, provided (i) type three tax credits shall be  
264 claimed before type one tax credits or type two tax credits are claimed,  
265 and the type one tax credits shall be claimed before the type two tax  
266 credits are claimed, (ii) the type three tax credits being claimed may not  
267 exceed the thirty per cent threshold, (iii) the sum of the type one tax  
268 credits and the type three tax credits being claimed may not exceed the

269 fifty-five per cent threshold, and (iv) the sum of the type one tax credits,  
270 the type two tax credits and the type three tax credits being claimed may  
271 not exceed the seventy per cent threshold.

272 (E) If the tax credit or credits being claimed by a taxpayer are type  
273 one tax credits and type two tax credits only, but not type three tax  
274 credits, seventy per cent of the amount of tax due from such taxpayer  
275 under this chapter with respect to said calendar years of the taxpayer  
276 prior to the application of such credits, provided (i) the type one tax  
277 credits shall be claimed before type two tax credits are claimed, (ii) the  
278 type one tax credits being claimed may not exceed the fifty-five per cent  
279 threshold, and (iii) the sum of the type one tax credits and the type two  
280 tax credits being claimed may not exceed the seventy per cent threshold.

281 Sec. 5. Subdivision (1) of subsection (h) of section 12-217jj of the  
282 general statutes is repealed and the following is substituted in lieu  
283 thereof (*Effective from passage*):

284 (h) (1) An eligible production company shall apply to the department  
285 for a tax credit voucher on an annual basis, but not later than ninety days  
286 after the first production expenses or costs are incurred in the  
287 production of a qualified production, and shall provide with such  
288 application such information as the department may require to  
289 determine such company's eligibility to claim a credit under this section.  
290 No production expenses or costs may be listed more than once for  
291 purposes of the tax credit voucher pursuant to this section [, or pursuant  
292 to] or section 12-217kk, [or 12-217ll,] and if a production expense or cost  
293 has been included in a claim for a credit, such production expense or  
294 cost may not be included in any subsequent claim for a credit.

295 Sec. 6. Subdivision (10) of subsection (a) of section 32-1m of the  
296 general statutes is repealed and the following is substituted in lieu  
297 thereof (*Effective from passage*):

298 (10) An overview of the department's activities concerning digital  
299 media, motion pictures and related production activity, and an analysis

300 of the use of the film production tax credit established under section 12-  
301 217jj, as amended by this act, and the entertainment industry  
302 infrastructure tax credit established under section 12-217kk, [and the  
303 digital animation production tax credit established under section 12-  
304 217ll,] including the amount of any tax credit issued under said sections,  
305 the total amount of production expenses or costs incurred in the state by  
306 the taxpayer who was issued such a tax credit and the information  
307 submitted in the report required under subparagraph (A) of subdivision  
308 [(1)] (2) of subsection (h) of section 12-217jj, as amended by this act.

309 Sec. 7. Subdivision (6) of section 32-1p of the general statutes is  
310 repealed and the following is substituted in lieu thereof (*Effective from*  
311 *passage*):

312 (6) To prepare an explanatory guide showing the impact of relevant  
313 state and municipal tax statutes, regulations and administrative  
314 opinions on typical production activities and to implement the tax  
315 credits provided for in sections 12-217jj, as amended by this act, and 12-  
316 217kk; [and 12-217ll;]

317 Sec. 8. (*Effective from passage*) The provisions of section 12-242d of the  
318 general statutes shall not apply to any additional tax due as a result of  
319 the changes made to section 12-217 of the general statutes pursuant to  
320 section 1 of this act, section 12-217jj of the general statutes pursuant to  
321 section 3 of this act or section 12-218e of the general statutes pursuant to  
322 section 2 of this act, for income years commencing on or after January 1,  
323 2025, but prior to the effective date of sections 1, 2 and 3, of this act.

324 Sec. 9. Subdivision (4) of subsection (b) of section 12-214 of the general  
325 statutes is repealed and the following is substituted in lieu thereof  
326 (*Effective from passage*):

327 (4) (A) With respect to income years commencing on or after January  
328 1, 2018, and prior to January 1, [2026] 2029, any company subject to the  
329 tax imposed in accordance with subsection (a) of this section shall pay,  
330 for such income year, except when the tax so calculated is equal to two

331 hundred fifty dollars, an additional tax in an amount equal to ten per  
332 cent of the tax calculated under said subsection (a) for such income year,  
333 without reduction of the tax so calculated by the amount of any credit  
334 against such tax. The additional amount of tax determined under this  
335 subsection for any income year shall constitute a part of the tax imposed  
336 by the provisions of said subsection (a) and shall become due and be  
337 paid, collected and enforced as provided in this chapter.

338 (B) Any company whose gross income for the income year was less  
339 than one hundred million dollars shall not be subject to the additional  
340 tax imposed under subparagraph (A) of this subdivision. This exception  
341 shall not apply to taxable members of a combined group that files a  
342 combined unitary tax return.

343 Sec. 10. Subdivision (1) of subsection (a) of section 12-219 of the  
344 general statutes is repealed and the following is substituted in lieu  
345 thereof (*Effective January 1, 2026*):

346 (a) (1) Each company subject to the provisions of this part shall pay  
347 for the privilege of carrying on or doing business within the state, the  
348 larger of the tax, if any, imposed by section 12-214, as amended by this  
349 act, and the tax calculated under this subsection. The tax calculated  
350 under this section shall be a tax of (A) three and one-tenth mills per  
351 dollar for income years commencing prior to January 1, 2024, (B) two  
352 and six-tenths mills per dollar for the income year commencing on or  
353 after January 1, 2024, and prior to January 1, 2025, (C) two and one-tenth  
354 mills per dollar for the income year commencing on or after January 1,  
355 2025, and prior to January 1, 2026, and (D) [one and six-tenths mills per  
356 dollar for the income year commencing on or after January 1, 2026, and  
357 prior to January 1, 2027, (E) one and one-tenth mills per dollar for the  
358 income year commencing on or after January 1, 2027, and prior to  
359 January 1, 2028, and (F)] zero mills per dollar for income years  
360 commencing on or after January 1, [2028] 2026, of the amount derived  
361 (i) by adding (I) the average value of the issued and outstanding capital  
362 stock, including treasury stock at par or face value, fractional shares,

363 scrip certificates convertible into shares of stock and amounts received  
364 on subscriptions to capital stock, computed on the balances at the  
365 beginning and end of the taxable year or period, the average value of  
366 surplus and undivided profit computed on the balances at the  
367 beginning and end of the taxable year or period, and (II) the average  
368 value of all surplus reserves computed on the balances at the beginning  
369 and end of the taxable year or period, (ii) by subtracting from the sum  
370 so calculated (I) the average value of any deficit carried on the balance  
371 sheet computed on the balances at the beginning and end of the taxable  
372 year or period, and (II) the average value of any holdings of stock of  
373 private corporations including treasury stock shown on the balance  
374 sheet computed on the balances at the beginning and end of the taxable  
375 year or period, and (iii) by apportioning the remainder so derived  
376 between this and other states under the provisions of section 12-219a,  
377 provided in no event shall the tax so calculated exceed one million  
378 dollars or be less than two hundred fifty dollars.

379 Sec. 11. Section 12-217ee of the general statutes is repealed and the  
380 following is substituted in lieu thereof (*Effective July 1, 2025, and*  
381 *applicable to income years commencing on or after January 1, 2025*):

382 (a) (1) Any taxpayer that [(1)] (A) is a qualified small business, [(2)]  
383 (B) qualifies for a credit under section 12-217j or section 12-217n, and  
384 [(3)] (C) cannot take such credit in the taxable year in which the credit  
385 could otherwise be taken as a result of having no tax liability under this  
386 chapter may elect to carry such credit forward under this chapter or may  
387 apply to the commissioner as provided in subsection (b) of this section  
388 to exchange such credit with the state for a credit refund as follows: For  
389 a biotechnology company, equal to ninety per cent of the value of the  
390 credit and for all other companies, equal to sixty-five per cent of the  
391 value of the credit.

392 (2) Any amount of credit refunded under this section shall be  
393 refunded to the taxpayer under the provisions of this chapter, except  
394 that such credit refund shall not be subject to the provisions of section

395 12-227. Payment of the capital base tax under section 12-219, as  
396 amended by this act, for an income year commencing on or after January  
397 1, 2002, in which year the taxpayer reports no net income, as defined in  
398 section 12-213, or payment of the minimum tax of two hundred fifty  
399 dollars under section 12-219, as amended by this act, or 12-223c for any  
400 income year, shall not be considered a tax liability for purposes of this  
401 section.

402 (b) An application for refund of such credit amount shall be made to  
403 the Commissioner of Revenue Services, at the same time such taxpayer  
404 files its return for the income year on or before the original due date or,  
405 if applicable, the extended due date of such year's return, on such forms  
406 and containing such information as prescribed by said commissioner.  
407 No application for refund of such credit amount may be made after the  
408 due date or extended due date, as the case may be, of such return.

409 (c) If the commissioner determines that the taxpayer qualifies for a  
410 credit refund under this section, the commissioner shall notify, no later  
411 than one hundred twenty days from receipt of the application for such  
412 credit refund, the State Comptroller of the name of the eligible taxpayer,  
413 and the State Comptroller shall draw an order on the State Treasurer.  
414 The amount of the credit refund shall be limited as follows:

415 (1) In the case of an application for such credit refund filed by the  
416 taxpayer for income years beginning during 2000 or 2001 where such  
417 credit refund has not been paid as of July 1, 2002, the taxpayer shall be  
418 entitled to receive no more than one million dollars during the state's  
419 fiscal year in which the initial refund is paid, with any remaining unpaid  
420 balance to be paid in two equal installments during the state's next two  
421 succeeding fiscal years; and

422 (2) ~~[in]~~ In the case of an application for such credit refund filed by the  
423 taxpayer for the income years beginning during 2002 or thereafter, the  
424 taxpayer shall be entitled to receive no more than one million five  
425 hundred thousand dollars for any one such income year.

426 (d) The Commissioner of Revenue Services may disallow the credit  
427 refund of any credit otherwise allowable for a taxable year under this  
428 section if the company claiming the exchange has any amount of taxes  
429 due and unpaid to the state including interest, penalties, fees and other  
430 charges related thereto for which a period in excess of thirty days has  
431 elapsed following the date on which such taxes were due and which are  
432 not the subject of a timely filed administrative appeal to the  
433 commissioner or of a timely filed appeal pending before any court of  
434 competent jurisdiction. Before any such disallowance, the commissioner  
435 shall send written notice to the company, stating that it may pay the  
436 amount of such delinquent tax or enter into an agreement with the  
437 commissioner for the payment thereof, by the date set forth in said  
438 notice, provided, such date shall not be less than thirty days after the  
439 date of such notice. Failure on the part of the company to pay the  
440 amount of the delinquent tax or enter into an agreement to pay the  
441 amount thereof by said date shall result in a disallowance of the credit  
442 refund being claimed.

443 (e) For purposes of this section, (1) "qualified small business" means  
444 a company that [(1)] (A) has gross income for the previous income year  
445 that does not exceed seventy million dollars, and [(2)] (B) has not, in the  
446 determination of the commissioner, met the gross income test through  
447 transactions with a related person, as defined in section 12-217w, and  
448 (2) "biotechnology company" has the same meaning as provided in  
449 subsection (b) of section 12-217j.

450 Sec. 12. Subsection (a) of section 4-30a of the general statutes is  
451 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
452 *2025*):

453 (a) (1) [(All)] (A) For the fiscal years commencing on or after July 1,  
454 2017, and ending on or before June 30, 2025, all revenue in excess of three  
455 billion one hundred fifty million dollars received by the state each fiscal  
456 year from estimated and final payments of the personal income tax  
457 imposed under chapter 229 and the affected business entity tax imposed

458 under section 12-699 shall be transferred by the Treasurer to a special  
459 fund to be known as the Budget Reserve Fund. On and after July 1, 2018,  
460 the threshold amount shall be adjusted annually by the compound  
461 annual growth rate of personal income in the state over the preceding  
462 five calendar years, using data reported by United States Bureau of  
463 Economic Analysis.

464 (B) For the fiscal year ending June 30, 2026, the threshold amount  
465 prescribed by subparagraph (A) of this subdivision shall be four billion  
466 four hundred eighteen million nine hundred thousand dollars. On and  
467 after July 1, 2027, the threshold amount shall be adjusted annually by  
468 the compound annual growth rate of personal income in the state over  
469 the preceding five calendar years, using data reported by United States  
470 Bureau of Economic Analysis.

471 (2) The General Assembly may amend the threshold amount [of three  
472 billion one hundred fifty million dollars] determined under subdivision  
473 (1) of this subsection, by vote of at least three-fifths of the members of  
474 each house of the General Assembly, due to changes in state or federal  
475 tax law or policy or significant adjustments to economic growth or tax  
476 collections.

477 Sec. 13. Section 3-20 of the general statutes is amended by adding  
478 subsection (cc) as follows (*Effective July 1, 2025*):

479 (NEW) (cc) (1) For each fiscal year during the period for which the  
480 pledge and undertaking under this subsection is in effect pursuant to  
481 subdivisions (3) and (4) of this subsection, the state of Connecticut shall  
482 comply with the provisions of (A) section 4-30a of the general statutes,  
483 revision of 1958, revised to January 1, 2025, as amended by section 12 of  
484 this act, (B) section 2-33a of the general statutes, revision of 1958, revised  
485 to January 1, 2025, (C) section 2-33c of the general statutes, revision of  
486 1958, revised to January 1, 2025, (D) subsections (d) and (g) of this  
487 section, revision of 1958, revised to January 1, 2025, and (E) section 3-21  
488 of the general statutes, revision of 1958, revised to January 1, 2025.



489 (2) (A) The state of Connecticut does hereby pledge to and agree with  
490 the holders of any bonds, notes and other obligations issued pursuant  
491 to subdivision (3) of this subsection that no other public or special act of  
492 the General Assembly taking effect (i) on or after July 1, 2025, and prior  
493 to July 1, 2028, (ii) subject to the provisions of subparagraph (A) of  
494 subdivision (4) of this subsection, on or after July 1, 2028, and prior to  
495 July 1, 2033, and (iii) subject to the provisions of subparagraph (B) of  
496 subdivision (4) of this subsection, on or after July 1, 2033, and prior to  
497 July 1, 2038, shall alter the obligation to comply with the provisions of  
498 the sections and subsections set forth in subparagraphs (A) to (E),  
499 inclusive, of subdivision (1) of this subsection, during the period for  
500 which the pledge and undertaking is in effect pursuant to subdivisions  
501 (3) and (4) of this subsection.

502 (B) Nothing in this subsection shall preclude such alteration (i) if and  
503 when adequate provision shall be made by law for the protection of the  
504 holders of such bonds, or (ii) (I) if and when the Governor declares an  
505 emergency or the existence of extraordinary circumstances, in which the  
506 provisions of section 4-85 are invoked, (II) at least three-fifths of the  
507 members of each chamber of the General Assembly vote to alter such  
508 required compliance during the fiscal year for which the emergency or  
509 existence of extraordinary circumstances are determined, and (III) any  
510 such alteration is for the fiscal year in progress only.

511 (3) The Treasurer shall include the pledge and undertaking described  
512 in subdivisions (1) and (2) of this subsection in general obligation bonds  
513 and credit revenue bonds issued on or after July 1, 2025, and prior to  
514 July 1, 2027, and such pledge and undertaking shall be in effect (A)  
515 through June 30, 2028, or (B) subject to the provisions of subparagraph  
516 (A) of subdivision (4) of this subsection, through June 30, 2033, or (C)  
517 subject to the provisions of subparagraph (B) of subdivision (4) of this  
518 subsection, through June 30, 2028. Such pledge and undertaking shall  
519 not apply to refunding bonds issued for bonds issued under this  
520 subdivision.

521 (4) The pledge and undertaking described in subdivisions (1) and (2)  
522 of this subsection shall be in effect through the end of the period set forth  
523 in subparagraph (A)(iii) of subdivision (2) of this subsection unless the  
524 General Assembly adopts a resolution (A) on or after January 1, 2028,  
525 but prior to July 1, 2028, not to continue such pledge and undertaking  
526 beyond June 30, 2028, or (B) on or after January 1, 2033, but prior to July  
527 1, 2033, not to continue such pledge and undertaking beyond June 30,  
528 2033.

529 Sec. 14. Subsection (b) of section 8-395a of the general statutes is  
530 repealed and the following is substituted in lieu thereof (*Effective from*  
531 *passage and applicable to income and taxable years commencing on or after*  
532 *January 1, 2025*):

533 (b) There is established a workforce housing opportunity  
534 development program to be administered by the Department of  
535 Housing under which individuals or entities who make cash  
536 contributions to an eligible developer for an eligible workforce housing  
537 opportunity development project located in a federally designated  
538 opportunity zone may be allowed a credit against the tax due under  
539 chapter 208 or 229 in an amount equal to [the amount specified by the  
540 commissioner under this section] fifty per cent of the cash contribution.  
541 Any developer of a workforce housing opportunity development  
542 project shall be allowed an exemption from any fees under section 29-  
543 263 and any eligible workforce housing opportunity development  
544 project shall be assessed using the capitalization of net income method  
545 under subsection (b) of section 12-63b.

546 Sec. 15. Section 12-704c of the general statutes is repealed and the  
547 following is substituted in lieu thereof (*Effective from passage and*  
548 *applicable to taxable years commencing on or after January 1, 2025*):

549 (a) Any resident of this state, as defined in subdivision (1) of  
550 subsection (a) of section 12-701, subject to the tax under this chapter for  
551 any taxable year shall be entitled to a credit in determining the amount

552 of tax liability under this chapter, for all or a portion, as permitted by  
553 this section, of the amount of property tax, as defined in this section, first  
554 becoming due and actually paid during such taxable year by such  
555 person on such person's primary residence or motor vehicle in  
556 accordance with the provisions of this section, provided in the case of a  
557 person who files a return under the federal income tax for such taxable  
558 year as an unmarried individual, a married individual filing separately  
559 or a head of household, one motor vehicle shall be eligible for such  
560 credit and in the case of a husband and wife who file a return under  
561 federal income tax for such taxable year as married individuals filing  
562 jointly, no more than two motor vehicles shall be eligible for a credit  
563 under the provisions of this section.

564 (b) (1) The credit allowed under this section shall not exceed (A) for  
565 taxable years commencing on or after January 1, 2011, but prior to  
566 January 1, 2016, three hundred dollars; (B) for taxable years  
567 commencing on or after January 1, 2016, but prior to January 1, 2022,  
568 two hundred dollars; [and] (C) for taxable years commencing on or after  
569 January 1, 2022, but prior to January 1, 2025, three hundred dollars; and  
570 (D) for taxable years commencing on or after January 1, 2025, three  
571 hundred fifty dollars. In the case of any husband and wife who file a  
572 return under the federal income tax for such taxable year as married  
573 individuals filing a joint return, the credit allowed, in the aggregate,  
574 shall not exceed such amount for each such taxable year.

575 (2) Notwithstanding the provisions of subsection (a) of this section,  
576 for the taxable years commencing January 1, 2017, to January 1, 2021,  
577 inclusive, the credit under this section shall be allowed only for a  
578 resident of this state (A) who has attained age sixty-five before the close  
579 of the applicable taxable year, or (B) who files a return under the federal  
580 income tax for the applicable taxable year validly claiming one or more  
581 dependents.

582 (c) (1) (A) For taxable years commencing on or after January 1, 2011,  
583 but prior to January 1, 2013, in the case of any such taxpayer who files

584 under the federal income tax for such taxable year as an unmarried  
585 individual whose Connecticut adjusted gross income exceeds fifty-six  
586 thousand five hundred dollars, the amount of the credit shall be reduced  
587 by fifteen per cent for each ten thousand dollars, or fraction thereof, by  
588 which the taxpayer's Connecticut adjusted gross income exceeds said  
589 amount.

590 (B) For taxable years commencing on or after January 1, 2013, but  
591 prior to January 1, 2014, in the case of any such taxpayer who files under  
592 the federal income tax for such taxable year as an unmarried individual  
593 whose Connecticut adjusted gross income exceeds sixty thousand five  
594 hundred dollars, the amount of the credit shall be reduced by fifteen per  
595 cent for each ten thousand dollars, or fraction thereof, by which the  
596 taxpayer's Connecticut adjusted gross income exceeds said amount.

597 (C) For taxable years commencing on or after January 1, 2014, but  
598 prior to January 1, 2016, in the case of any such taxpayer who files under  
599 the federal income tax for such taxable year as an unmarried individual  
600 whose Connecticut adjusted gross income exceeds forty-seven thousand  
601 five hundred dollars, the amount of the credit shall be reduced by fifteen  
602 per cent for each ten thousand dollars, or fraction thereof, by which the  
603 taxpayer's Connecticut adjusted gross income exceeds said amount.

604 (D) For taxable years commencing on or after January 1, 2016, but  
605 prior to January 1, 2025, in the case of any such taxpayer who files under  
606 the federal income tax for such taxable year as an unmarried individual  
607 whose Connecticut adjusted gross income exceeds forty-nine thousand  
608 five hundred dollars, the amount of the credit shall be reduced by fifteen  
609 per cent for each ten thousand dollars, or fraction thereof, by which the  
610 taxpayer's Connecticut adjusted gross income exceeds said amount.

611 (E) For taxable years commencing on or after January 1, 2025, in the  
612 case of any such taxpayer who files under the federal income tax for  
613 such taxable year as an unmarried individual whose Connecticut  
614 adjusted gross income exceeds seventy thousand dollars, the amount of

615 the credit shall be reduced by fifteen per cent for each ten thousand  
616 dollars, or fraction thereof, by which the taxpayer's Connecticut  
617 adjusted gross income exceeds said amount.

618 (2) [In] (A) For taxable years commencing prior to January 1, 2025, in  
619 the case of any such taxpayer who files under the federal income tax for  
620 such taxable year as a married individual filing separately whose  
621 Connecticut adjusted gross income exceeds thirty-five thousand two  
622 hundred fifty dollars, the amount of the credit shall be reduced by  
623 fifteen per cent for each five thousand dollars, or fraction thereof, by  
624 which the taxpayer's Connecticut adjusted gross income exceeds said  
625 amount.

626 (B) For taxable years commencing on or after January 1, 2025, in the  
627 case of any such taxpayer who files under the federal income tax for  
628 such taxable year as a married individual filing separately whose  
629 Connecticut adjusted gross income exceeds fifty thousand dollars, the  
630 amount of the credit shall be reduced by fifteen per cent for each five  
631 thousand dollars, or fraction thereof, by which the taxpayer's  
632 Connecticut adjusted gross income exceeds said amount.

633 (3) [In] (A) For taxable years commencing prior to January 1, 2025, in  
634 the case of [a] any such taxpayer who files under the federal income tax  
635 for such taxable year as a head of household whose Connecticut  
636 adjusted gross income exceeds fifty-four thousand five hundred dollars,  
637 the amount of the credit shall be reduced by fifteen per cent for each ten  
638 thousand dollars or fraction thereof, by which the taxpayer's  
639 Connecticut adjusted gross income exceeds said amount.

640 (B) For taxable years commencing on or after January 1, 2025, in the  
641 case of any such taxpayer who files under the federal income tax for  
642 such taxable year as a head of household whose Connecticut adjusted  
643 gross income exceeds eighty thousand dollars, the amount of the credit  
644 shall be reduced by fifteen per cent for each ten thousand dollars or  
645 fraction thereof, by which the taxpayer's Connecticut adjusted gross

646 income exceeds said amount.

647 (4) [In] (A) For taxable years commencing prior to January 1, 2025, in  
648 the case of [a] any such taxpayer who files under federal income tax for  
649 such taxable year as married individuals filing jointly whose  
650 Connecticut adjusted gross income exceeds seventy thousand five  
651 hundred dollars, the amount of the credit shall be reduced by fifteen per  
652 cent for each ten thousand dollars, or fraction thereof, by which the  
653 taxpayer's Connecticut adjusted gross income exceeds said amount.

654 (B) For taxable years commencing on or after January 1, 2025, in the  
655 case of any such taxpayer who files under federal income tax for such  
656 taxable year as married individuals filing jointly whose Connecticut  
657 adjusted gross income exceeds one hundred thousand dollars, the  
658 amount of the credit shall be reduced by fifteen per cent for each ten  
659 thousand dollars, or fraction thereof, by which the taxpayer's  
660 Connecticut adjusted gross income exceeds said amount.

661 (d) (1) Notwithstanding the provisions of subsections (b) and (c) of  
662 this section, for taxable years commencing on or after January 1, 2023,  
663 for any taxpayer who paid the conveyance tax on real property at the  
664 rate prescribed by subparagraph (C)(ii) of subdivision (2) of subsection  
665 (b) of section 12-494, the credit allowed under this section shall not  
666 exceed thirty-three and one-third per cent of the amount of the  
667 conveyance tax paid in excess of one and one-quarter per cent on that  
668 portion of the consideration taxed under section 12-494 that is in excess  
669 of eight hundred thousand dollars, in each of the three taxable years  
670 beginning with the third taxable year after the taxable year in which  
671 such conveyance tax was paid. For any taxable year such taxpayer  
672 claims the credit or portion thereof under this subsection, such credit  
673 shall be in lieu of any credit such taxpayer may be eligible to claim under  
674 subsection (b) or (c) of this section.

675 (2) If any credit allowed under this subsection or portion thereof is  
676 not used because the amount of the credit exceeds the tax due and owing

677 by the taxpayer or the amount of property tax paid by the taxpayer, the  
678 unused amount may be carried forward to each of the successive taxable  
679 years until such amount is fully taken, except that in no event may any  
680 amount of the credit be carried forward for a period of more than six  
681 taxable years.

682 (e) The credit allowed under this section shall be available for any  
683 person leasing a motor vehicle pursuant to a written agreement for a  
684 term of more than one year. Such lessee shall be entitled to the credit in  
685 accordance with the provisions of this section for the taxes actually paid  
686 by the lessor or lessee on such leased vehicle, provided the lessee was  
687 lawfully in possession of the motor vehicle at such time when the taxes  
688 first became due. The lessor shall provide the lessee with documentation  
689 establishing, to the satisfaction of the Commissioner of Revenue  
690 Services, the amount of property tax paid during the time period in  
691 which the lessee was lawfully in possession of the motor vehicle. The  
692 lessor of the motor vehicle shall not be entitled to a credit under the  
693 provisions of this section.

694 (f) The credit may only be used to reduce a qualifying taxpayer's tax  
695 liability for the year for which such credit is applicable and shall not be  
696 used to reduce such tax liability to less than zero.

697 (g) The amount of tax due pursuant to sections 12-705 and 12-722  
698 shall be calculated without regard to this credit.

699 (h) For the purposes of this section: (1) "Property tax" means the  
700 amount of property tax exclusive of any interest, fees or charges thereon  
701 for which a taxpayer is liable, or in the case of any husband and wife  
702 who file a return under the federal income tax for such taxable year as  
703 married individuals filing a joint return, for which the husband or wife  
704 or both are liable, to a Connecticut political subdivision on the  
705 taxpayer's primary residence or motor vehicles; (2) "motor vehicle"  
706 means a motor vehicle, as defined in section 14-1, that is privately  
707 owned or leased; and (3) property tax first becomes due, if due and

708 payable in a single installment, on the date designated by the legislative  
709 body of the municipality as the date on which such installment shall be  
710 due and payable and, if due and payable in two or more installments,  
711 on the date designated by the legislative body of the municipality as the  
712 date on which such installment shall be due and payable or, at the  
713 election of the taxpayer, on the date designated by the legislative body  
714 of the municipality as the date on which any earlier installment of such  
715 tax shall be due and payable.

716 Sec. 16. Section 12-263q of the general statutes is repealed and the  
717 following is substituted in lieu thereof (*Effective July 1, 2026, and*  
718 *applicable to calendar quarters commencing on or after July 1, 2026*):

719 (a) (1) For each calendar quarter commencing on or after July 1, 2017,  
720 each hospital shall pay a tax on the total net revenue received by such  
721 hospital for the provision of inpatient hospital services and outpatient  
722 hospital services.

723 (A) (i) On and after July 1, 2017, through June 30, 2026, the rate of tax  
724 for the provision of inpatient hospital services shall be six per cent of  
725 each hospital's audited net revenue for fiscal year 2016 attributable to  
726 inpatient hospital services. [Such rate shall apply for fiscal years  
727 commencing on or after July 1, 2026, unless modified through any  
728 provision of the general statutes.]

729 (ii) On and after July 1, 2026, the rate of tax for the provision of  
730 inpatient hospital services shall be six per cent of each hospital's audited  
731 net revenue for the applicable federal fiscal year attributable to inpatient  
732 hospital services.

733 (B) (i) On and after July 1, 2017, and prior to July 1, 2019, the rate of  
734 tax for the provision of outpatient hospital services shall be nine  
735 hundred million dollars less the total tax imposed on all hospitals for  
736 the provision of inpatient hospital services, which sum shall be divided  
737 by the total audited net revenue for fiscal year 2016 attributable to  
738 outpatient hospital services, of all hospitals that are required to pay such



739 tax, resulting in an effective rate of twelve and three thousand three  
740 hundred twenty-five ten thousandths (12.3325) per cent of each  
741 hospital's audited net revenue for fiscal year 2016 attributable to  
742 outpatient hospital services.

743 (ii) On and after July 1, 2019, and prior to July 1, 2020, the rate of tax  
744 for the provision of outpatient hospital services shall be eight hundred  
745 ninety million dollars less the total tax imposed on all hospitals for the  
746 provision of inpatient hospital services, which sum shall be divided by  
747 the total audited net revenue for fiscal year 2016 attributable to  
748 outpatient hospital services, of all hospitals that are required to pay such  
749 tax, resulting in an effective rate of twelve and nine hundred forty-two  
750 ten thousandths (12.0942) per cent of each hospital's audited net revenue  
751 for fiscal year 2016 attributable to outpatient hospital services, subject to  
752 any hospital dissolutions or cessation of operations pursuant to  
753 subparagraph (D) of this subdivision or disallowed exemptions  
754 pursuant to subsections (b) and (c) of this section.

755 (iii) On and after July 1, 2020, and prior to July 1, 2021, the rate of tax  
756 for the provision of outpatient hospital services shall be eight hundred  
757 eighty-two million dollars less the total tax imposed on all hospitals for  
758 the provision of inpatient hospital services, which sum shall be divided  
759 by the total audited net revenue for fiscal year 2016 attributable to  
760 outpatient hospital services, of all hospitals that are required to pay such  
761 tax, resulting in an effective rate of eleven and seven thousand five  
762 hundred three ten thousandths (11.7503) per cent of each hospital's  
763 audited net revenue for fiscal year 2016 attributable to outpatient  
764 hospital services, subject to any hospital dissolutions or cessation of  
765 operations pursuant to subparagraph (D) of this subdivision or  
766 disallowed exemptions pursuant to subsections (b) and (c) of this  
767 section.

768 (iv) On and after July 1, 2021, and prior to July 1, 2025, the rate of tax  
769 for the provision of outpatient hospital services shall be eight hundred  
770 fifty million dollars less the total tax imposed on all hospitals for the

771 provision of inpatient hospital services, which sum shall be divided by  
772 the total audited net revenue for fiscal year 2016 attributable to  
773 outpatient hospital services, of all hospitals that are required to pay such  
774 tax, resulting in an effective rate of eleven and nine hundred seventy-six  
775 ten thousandths (11.0976) per cent of each hospital's audited net revenue  
776 for fiscal year 2016 attributable to outpatient hospital services, subject to  
777 any hospital dissolutions or cessation of operations pursuant to  
778 subparagraph (D) of this subdivision or disallowed exemptions  
779 pursuant to subsections (b) and (c) of this section.

780 (v) On and after July 1, 2025, and prior to July 1, 2026, the rate of tax  
781 for the provision of outpatient hospital services shall be eight hundred  
782 twenty million dollars less the total tax imposed on all hospitals for the  
783 provision of inpatient hospital services, which sum shall be divided by  
784 the total audited net revenue for fiscal year 2016 attributable to  
785 outpatient hospital services, of all hospitals that are required to pay such  
786 tax, resulting in an effective rate of ten and four thousand eight hundred  
787 fifty-eight ten thousandths (10.4858) per cent of each hospital's audited  
788 net revenue for fiscal year 2016 attributable to outpatient hospital  
789 services, subject to any hospital dissolutions or cessation of operations  
790 pursuant to subparagraph (D) of this subdivision or disallowed  
791 exemptions pursuant to subsections (b) and (c) of this section. [The rate  
792 set forth in this clause shall apply for fiscal years commencing on or after  
793 July 1, 2026, unless modified through any provision of the general  
794 statutes.]

795 (vi) (I) On and after July 1, 2026, the rate of tax for the provision of  
796 outpatient hospital services shall be equal to the amount specified under  
797 clause (vi)(II) of this subparagraph less the total tax imposed on all  
798 hospitals for the provision of inpatient hospital services, which sum  
799 shall be divided by the total audited net revenue for the applicable  
800 federal fiscal year attributable to outpatient hospital services, of all  
801 hospitals that are required to pay such tax, subject to any hospital  
802 dissolutions or cessation of operations pursuant to subparagraph (D) of  
803 this subdivision or disallowed exemptions pursuant to subsections (b)

804 and (c) of this section.

805 (II) For the state fiscal year commencing July 1, 2026, the amount shall  
806 be nine hundred sixty million dollars. For the state fiscal year  
807 commencing July 1, 2027, and each state fiscal year thereafter, such  
808 amount shall be increased by twenty-five million dollars from the prior  
809 state fiscal year.

810 (C) (i) (I) For each state fiscal year commencing on or after July 1,  
811 2019, and prior to July 1, 2026, the total audited net revenue for fiscal  
812 year 2016 attributable to inpatient hospital services, of all hospitals that  
813 are required to pay the tax under this section, shall be five billion ninety-  
814 seven million eight hundred twenty thousand one hundred ninety-  
815 seven dollars, subject to any hospital dissolutions or cessation of  
816 operations pursuant to subparagraph (D) of this subdivision or  
817 disallowed exemptions pursuant to subsections (b) and (c) of this  
818 section.

819 (II) For each state fiscal year commencing on or after July 1, 2026, the  
820 total audited net revenue for the applicable federal fiscal year  
821 attributable to inpatient hospital services, of all hospitals that are  
822 required to pay the tax under this section, shall be the total amount of  
823 net revenue attributable to inpatient hospital services reported to the  
824 commissioner for the applicable federal fiscal year by all hospitals  
825 subject to the tax or, if applicable, as adjusted by the commissioner, in  
826 accordance with the provisions of subparagraph (A) of subdivision (4)  
827 of this subsection, subject to any hospital dissolutions or cessation of  
828 operations pursuant to subparagraph (D) of this subdivision,  
829 disallowed exemptions pursuant to subsections (b) and (c) of this section  
830 or the provisions of subdivision (4) of this subsection.

831 (ii) (I) For the state fiscal year commencing on or after July 1, 2019,  
832 and prior to July 1, 2020, the total audited net revenue for fiscal year  
833 2016 attributable to outpatient hospital services, of all hospitals that are  
834 required to pay the tax under this section shall be four billion eight

835 hundred twenty-nine million eight hundred fifty-nine thousand three  
836 hundred ninety-nine dollars, subject to any hospital dissolutions or  
837 cessation of operations pursuant to subparagraph (D) of this  
838 subdivision or disallowed exemptions pursuant to subsections (b) and  
839 (c) of this section.

840 (II) For each state fiscal year commencing on or after July 1, 2020, and  
841 prior to July 1, 2026, the total audited net revenue for fiscal year 2016  
842 attributable to outpatient hospital services, of all hospitals that are  
843 required to pay the tax under this section, shall be four billion nine  
844 hundred three million one hundred twenty-seven thousand one  
845 hundred thirty-three dollars, subject to any hospital dissolutions or  
846 cessation of operations pursuant to subparagraph (D) of this  
847 subdivision or disallowed exemptions pursuant to subsections (b) and  
848 (c) of this section.

849 (III) For each state fiscal year commencing on or after July 1, 2026, the  
850 total audited net revenue for the applicable federal fiscal year  
851 attributable to outpatient hospital services, of all hospitals that are  
852 required to pay the tax under this section, shall be the total amount of  
853 net revenue attributable to outpatient hospital services reported to the  
854 commissioner for the applicable federal fiscal year by all hospitals  
855 subject to the tax or, if applicable, as adjusted by the commissioner, in  
856 accordance with the provisions of subparagraph (A) of subdivision (4)  
857 of this subsection, subject to any hospital dissolutions or cessation of  
858 operations pursuant to subparagraph (D) of this subdivision,  
859 disallowed exemptions pursuant to subsections (b) and (c) of this section  
860 or the provisions of subdivision (4) of this subsection.

861 (D) (i) If a hospital or hospitals subject to the tax imposed under this  
862 subdivision merge, consolidate, are acquired or otherwise reorganize,  
863 the surviving hospital shall assume and be liable for the total tax  
864 imposed under this subdivision on the merged, consolidated, acquired  
865 or reorganized hospitals, including any outstanding liabilities from  
866 periods prior to such merger, consolidation, acquisition or

867 reorganization.

868 (ii) If a hospital ceases to operate as a hospital for any reason other  
869 than a merger, consolidation, acquisition or reorganization, or ceases for  
870 any reason to be subject to the tax imposed under this subdivision, the  
871 amount of tax due from each taxpayer under this subdivision shall not  
872 be recalculated to take into account such occurrence for the state fiscal  
873 year in which the hospital dissolves or ceases to operate. The amount of  
874 tax that would be due from the dissolved hospital after its dissolution  
875 or cessation of operations shall not be collected by the commissioner for  
876 the state fiscal year in which such hospital dissolves or ceases to operate.  
877 In the next succeeding state fiscal year after the hospital dissolves or  
878 ceases to operate and in each subsequent state fiscal year, the total  
879 audited net revenue for the applicable federal fiscal year [2016] shall be  
880 [reduced by] adjusted to exclude such hospital's audited net revenue for  
881 the applicable federal fiscal year [2016] and the effective rate of the tax  
882 due under this section shall be adjusted to ensure that the total amount  
883 of such tax to be collected under subparagraphs (A) and (B) of this  
884 subdivision is redistributed among the surviving hospitals in  
885 proportion to the reduced total audited net revenue for the applicable  
886 federal fiscal year [2016] attributable to inpatient hospital services and  
887 outpatient hospital services, of all hospitals.

888 (E) (i) For each state fiscal year commencing on or after July 1, 2026,  
889 if the Commissioner of Social Services determines for any fiscal year that  
890 the effective rate of tax for the tax imposed on net revenue for the  
891 provision of inpatient hospital services exceeds the rate permitted under  
892 the provisions of 42 CFR 433.68(f), as amended from time to time, the  
893 amount of tax collected that exceeds the permissible amount shall be  
894 refunded to hospitals, in proportion to the amount of net revenue for  
895 the provision of inpatient hospital services upon which the hospitals  
896 were taxed. The effective rate of tax shall be calculated by comparing  
897 the amount of tax paid by hospitals on net revenue for the provision of  
898 inpatient hospital services in a state fiscal year with the amount of net  
899 revenue received by hospitals subject to the tax for the provision of

900 inpatient hospital services for the equivalent fiscal year.

901 (ii) On or before July 1, 2026, and annually thereafter, each hospital  
902 subject to the tax imposed under this subdivision shall report to the  
903 Commissioner of Social Services, in the manner prescribed by and on  
904 forms provided by said commissioner, the amount of tax paid pursuant  
905 to this subsection by such hospital and the amount of net revenue  
906 received by such hospital for the provision of inpatient hospital services,  
907 in the state fiscal year commencing two years prior to each such  
908 reporting date. Not later than ninety days after said commissioner  
909 receives completed reports from all hospitals required to submit such  
910 reports, said commissioner shall notify the Commissioner of Revenue  
911 Services of the amount of any refund due each hospital to be in  
912 compliance with 42 CFR 433.68(f), as amended from time to time. Not  
913 later than thirty days after receiving such notice, the Commissioner of  
914 Revenue Services shall notify the Comptroller of the amount of each  
915 such refund and the Comptroller shall draw an order on the Treasurer  
916 for payment of each such refund. No interest shall be added to any  
917 refund issued pursuant to this subparagraph.

918 (2) Except as provided in subdivision (3) of this subsection, each  
919 hospital subject to the tax imposed under subdivision (1) of this  
920 subsection shall be required to pay the total amount due in four  
921 quarterly payments consistent with section 12-263s, as amended by this  
922 act, with the first quarter commencing with the first day of each state  
923 fiscal year and the last quarter ending on the last day of each state fiscal  
924 year. Hospitals shall make all payments required under this subsection  
925 in accordance with procedures established by and on forms provided  
926 by the commissioner.

927 (3) (A) For the state fiscal year commencing July 1, 2017, each hospital  
928 required to pay tax on inpatient hospital services or outpatient hospital  
929 services shall make an estimated tax payment on December 15, 2017,  
930 which estimated payment shall be equal to one hundred thirty-three per  
931 cent of the tax due under chapter 211a for the period ending June 30,

932 2017. If a hospital was not required to pay tax under chapter 211a on  
933 either inpatient hospital services or outpatient hospital services, such  
934 hospital shall make its estimated payment based on its unaudited net  
935 patient revenue.

936 (B) Each hospital required to pay tax pursuant to this subdivision on  
937 inpatient hospital services or outpatient hospital services shall pay the  
938 remaining balance determined to be due in two equal payments, which  
939 shall be due on April 30, 2018, and July 31, 2018, respectively.

940 (C) (i) (I) For each state fiscal year commencing on or after July 1,  
941 2017, and prior to July 1, 2026, each hospital required to pay tax on  
942 inpatient hospital services or outpatient hospital services shall calculate  
943 the amount of tax due on forms prescribed by the commissioner by  
944 multiplying the applicable rate set forth in subdivision (1) of this  
945 subsection by its audited net revenue for fiscal year 2016.

946 (II) For each state fiscal year commencing on or after July 1, 2026, each  
947 hospital required to pay tax on inpatient hospital services or outpatient  
948 hospital services shall calculate the amount of tax due on forms  
949 prescribed by the commissioner.

950 (ii) For the state fiscal year commencing July 1, 2019, the payment  
951 made for the period ending September 30, 2019, by each hospital  
952 required to pay tax on inpatient hospital services or outpatient hospital  
953 services shall be considered an estimated payment for purposes of the  
954 tax due for said state fiscal year. Each hospital required to pay the tax  
955 under this section on inpatient hospital services or outpatient hospital  
956 services shall pay the remaining balance due in three equal payments,  
957 which shall be due on January 31, 2020, April 30, 2020, and July 31, 2020,  
958 respectively.

959 (D) The commissioner shall apply any payment made by a hospital  
960 in connection with the tax under chapter 211a for the period ending  
961 September 30, 2017, as a partial payment of such hospital's estimated tax  
962 payment due on December 15, 2017, under subparagraph (A) of this

963 subdivision. The commissioner shall return to a hospital any credit  
964 claimed by such hospital in connection with the tax imposed under  
965 chapter 211a for the period ending September 30, 2017, for assignment  
966 as provided under section 12-263s, as amended by this act.

967 (4) (A) (i) Each hospital required to pay tax on inpatient hospital  
968 services or outpatient hospital services shall submit to the commissioner  
969 such information as the commissioner requires in order to calculate the  
970 audited net inpatient revenue for fiscal year 2016, the audited net  
971 outpatient revenue for fiscal year 2016 and the audited net revenue for  
972 fiscal year 2016 of all such health care providers. Such information shall  
973 be provided to the commissioner not later than January 1, 2018. The  
974 commissioner shall make additional requests for information as  
975 necessary to fully audit each hospital's net revenue. Upon completion of  
976 the commissioner's examination, the commissioner shall notify, prior to  
977 February 28, 2018, each hospital of its audited net inpatient revenue for  
978 fiscal year 2016, audited net outpatient revenue for fiscal year 2016 and  
979 audited net revenue for fiscal year 2016.

980 (ii) (I) Not later than January 1, 2026, and January 1, 2029, and  
981 quadrennially thereafter, each hospital required to pay tax on inpatient  
982 hospital services or outpatient hospital services shall submit to the  
983 commissioner such information as the commissioner requires in order  
984 to calculate, for the applicable federal fiscal year, the audited net  
985 inpatient revenue, the audited net outpatient revenue and the audited  
986 net revenue of all such hospitals. The amounts reported by each hospital  
987 shall be deemed accepted on the first day of the state fiscal year,  
988 provided the commissioner has not initiated an audit of the hospital  
989 before such first day.

990 (II) If the commissioner initiates an audit of a hospital, such hospital  
991 shall comply with all additional requests by the commissioner for  
992 information necessary to enable the commissioner to fully audit the  
993 hospital within fourteen days of the date the commissioner requests  
994 such information.



995        (III) The commissioner shall issue any notice setting forth additional  
996 audited net revenue not later than the first day of the state fiscal year.  
997 Such additional audited net revenue shall be final fourteen days after  
998 the date such notice is mailed to the taxpayer, except for any amounts  
999 as to which the taxpayer files a written protest with the commissioner.  
1000 If a protest is filed, the commissioner shall reconsider the additional  
1001 audited net revenue and, if the taxpayer or the taxpayer's authorized  
1002 representative has requested a hearing, shall grant or deny such hearing.  
1003 The commissioner shall mail notice of the commissioner's determination  
1004 to the taxpayer, which notice shall briefly set forth the commissioner's  
1005 findings of fact and the basis of the commissioner's decision in each case  
1006 decided adversely, in whole or in part, to the taxpayer. The  
1007 commissioner's action on the taxpayer's protest shall be final upon the  
1008 expiration of one month from the date the commissioner mails the notice  
1009 of the commissioner's determination to the taxpayer, unless the  
1010 taxpayer seeks judicial review of such determination within such  
1011 period.

1012        (IV) If any protest or appeal is pending on the first day of the next  
1013 succeeding state fiscal year, the amounts reported by the protesting or  
1014 appealing taxpayer shall be used to tentatively calculate the tax due  
1015 under this section until such protest or appeal is finally resolved. If any  
1016 amount is revised pursuant to such protest or appeal from the amount  
1017 originally reported by a hospital, the commissioner shall recalculate for  
1018 each hospital the amounts due under this section and shall issue  
1019 assessments or refunds, as applicable, with respect to any affected  
1020 calendar quarter.

1021        (V) A notice under this clause shall not be required for any hospital  
1022 for which an audit has not been issued.

1023        (B) Any hospital that fails to provide the requested information by  
1024 the dates specified in subparagraph (A) of this subdivision or fails to  
1025 comply with a request for additional information made under this  
1026 subdivision shall be subject to a penalty of one thousand dollars per day

1027 for each day the hospital fails to provide the requested information or  
1028 additional information.

1029 (C) The commissioner may engage an independent auditor to assist  
1030 in the performance of the commissioner's duties and responsibilities  
1031 under this subdivision.

1032 (5) Net revenue derived from providing a health care item or service  
1033 to a patient shall be taxed only one time under this section.

1034 (6) (A) For purposes of this section:

1035 (i) "Audited net inpatient revenue for fiscal year 2016" means the  
1036 amount of revenue that the commissioner determines, in accordance  
1037 with federal law, that a hospital received for the provision of inpatient  
1038 hospital services during the 2016 federal fiscal year;

1039 (ii) "Audited net outpatient revenue for fiscal year 2016" means the  
1040 amount of revenue that the commissioner determines, in accordance  
1041 with federal law, that a hospital received for the provision of outpatient  
1042 hospital services during the 2016 federal fiscal year; [and]

1043 (iii) "Audited net revenue for fiscal year 2016" means net revenue, as  
1044 reported in each hospital's audited financial statements, less the amount  
1045 of revenue that the commissioner determines, in accordance with  
1046 federal law, that a hospital received from other than the provision of  
1047 inpatient hospital services and outpatient hospital services. The total  
1048 audited net revenue for fiscal year 2016 shall be the sum of all audited  
1049 net revenue for the 2016 fiscal year for all hospitals required to pay tax  
1050 on inpatient hospital services and outpatient hospital services;

1051 (iv) "Audited net inpatient revenue for the applicable federal fiscal  
1052 year" means the amount of revenue that a hospital reports to the  
1053 commissioner that such hospital received for the provision of inpatient  
1054 hospital services during the applicable federal fiscal year, subject to the  
1055 provisions of subdivision (4) of subsection (a) of this section;

1056 (v) "Audited net outpatient revenue for the applicable federal fiscal  
1057 year" means the amount of revenue that a hospital reports to the  
1058 commissioner that such hospital received for the provision of outpatient  
1059 hospital services during the applicable federal fiscal year, subject to the  
1060 provisions of subdivision (4) of subsection (a) of this section;

1061 (vi) "Audited net revenue for the applicable federal fiscal year" means  
1062 net revenue, as reported in each hospital's audited financial statements,  
1063 less the amount of revenue a hospital received from other than the  
1064 provision of inpatient hospital services and outpatient hospital services.  
1065 The total audited net revenue shall be the sum of all audited net revenue  
1066 for the applicable federal fiscal year for all hospitals required to pay tax  
1067 on inpatient hospital services and outpatient hospital services; and

1068 (vii) "Applicable federal fiscal year" means (I) for state fiscal years  
1069 commencing on or after July 1, 2026, and prior to July 1, 2029, federal  
1070 fiscal year 2024, (II) for state fiscal years commencing on or after July 1,  
1071 2029, and prior to July 1, 2033, federal fiscal year 2027, and (III) for the  
1072 periods commencing with the state fiscal year commencing July 1, 2033,  
1073 and quadrennially thereafter, the federal fiscal year that concluded in  
1074 the calendar year that is two years prior to the start of such quadrennial  
1075 period.

1076 (B) For purposes of this section, if a hospital's audited financial  
1077 statements for the applicable federal fiscal year [2016] does not report  
1078 revenue for the entire fiscal year, such hospital's audited net revenue for  
1079 the applicable federal fiscal year [2016] shall be calculated by projecting  
1080 the amount of revenue such hospital would have received for the entire  
1081 fiscal year based proportionally on the audited net revenue reported on  
1082 its audited financial statements.

1083 (C) Audited net inpatient revenue and audited net outpatient  
1084 revenue shall be based on information provided by each hospital  
1085 required to pay tax on inpatient hospital services or outpatient hospital  
1086 services.

1087 (b) (1) The Commissioner of Social Services shall seek approval from  
1088 the Centers for Medicare and Medicaid Services to exempt from the net  
1089 revenue tax imposed under subsection (a) of this section the following:  
1090 (A) Specialty hospitals; (B) children's general hospitals; and (C)  
1091 hospitals operated exclusively by the state other than a short-term  
1092 general hospital operated by the state as a receiver pursuant to chapter  
1093 920. Any hospital for which the Centers for Medicare and Medicaid  
1094 Services grants an exemption shall be exempt from the net revenue tax  
1095 imposed under subsection (a) of this section. Any hospital for which the  
1096 Centers for Medicare and Medicaid Services denies an exemption shall  
1097 be deemed to be a hospital for purposes of this section and shall be  
1098 required to pay the net revenue tax imposed under subsection (a) of this  
1099 section on inpatient hospital services and outpatient hospital services at  
1100 the same effective rates set forth in subsection (a) of this section.

1101 (2) Each hospital shall provide to the Commissioner of Social  
1102 Services, upon request, such information as said commissioner may  
1103 require to make any computations necessary to seek approval for  
1104 exemption under this subsection.

1105 (3) As used in this subsection, (A) "specialty hospital" means a health  
1106 care facility, as defined in section 19a-630, other than a facility licensed  
1107 by the Department of Public Health as a short-term general hospital or  
1108 a short-term children's hospital. "Specialty hospital" includes, but is not  
1109 limited to, a psychiatric hospital or a chronic disease hospital, and (B)  
1110 "children's general hospital" means a health care facility, as defined in  
1111 section 19a-630, that is licensed by the Department of Public Health as a  
1112 short-term children's hospital. "Children's general hospital" does not  
1113 include a specialty hospital.

1114 (c) (1) (A) For each state fiscal year commencing on or after July 1,  
1115 2017, and prior to July 1, 2020, the Commissioner of Social Services shall  
1116 seek approval from the Centers for Medicare and Medicaid Services to  
1117 exempt financially distressed hospitals from the net revenue tax  
1118 imposed on outpatient hospital services. Any such hospital for which

1119 the Centers for Medicare and Medicaid Services grants an exemption  
1120 shall be exempt from the net revenue tax imposed on outpatient hospital  
1121 services under subsection (a) of this section. Any hospital for which the  
1122 Centers for Medicare and Medicaid Services denies an exemption shall  
1123 be required to pay the net revenue tax imposed on outpatient hospital  
1124 services under subsection (a) of this section.

1125 (B) For purposes of this subdivision, "financially distressed hospital"  
1126 means a hospital that has experienced over the five-year period from  
1127 October 1, 2011, through September 30, 2016, an average net loss of more  
1128 than five per cent of aggregate revenue. A hospital has an average net  
1129 loss of more than five per cent of aggregate revenue if such a loss is  
1130 reflected in the applicable years of financial reporting that have been  
1131 made available by the Health Systems Planning Unit of the Office of  
1132 Health Strategy for such hospital in accordance with section 19a-670.  
1133 Upon said commissioner's receipt of a determination by the Centers for  
1134 Medicare and Medicaid Services that a hospital is not exempt, the total  
1135 audited net revenue from the provision of outpatient hospital services  
1136 for fiscal year 2016 shall be increased by such hospital's audited net  
1137 revenue from the provision of outpatient hospital services for fiscal year  
1138 2016 and the effective rate of the tax due under this section shall be  
1139 adjusted to ensure that the total amount of such tax to be collected under  
1140 subsection (a) of this section is redistributed, commencing with the  
1141 calendar quarter next succeeding the date of the determination by the  
1142 Centers for Medicare and Medicaid Services.

1143 (2) (A) For each state fiscal year commencing on or after July 1, 2020,  
1144 the Commissioner of Social Services shall seek approval from the  
1145 Centers for Medicare and Medicaid Services to exempt sole community  
1146 hospitals from the net revenue tax imposed on outpatient hospital  
1147 services. Any such hospital for which the Centers for Medicare and  
1148 Medicaid Services grants an exemption shall be exempt from the net  
1149 revenue tax imposed on outpatient hospital services under subsection  
1150 (a) of this section. Any hospital for which the Centers for Medicare and  
1151 Medicaid Services denies an exemption shall be required to pay the net

1152 revenue tax imposed on outpatient hospital services under subsection  
1153 (a) of this section.

1154 (B) For purposes of this subdivision, "sole community hospital"  
1155 means a hospital that is classified by the Centers for Medicare and  
1156 Medicaid Services for purposes of Medicare as a sole community  
1157 hospital under 42 CFR 412.92. Upon said commissioner's receipt of a  
1158 determination by the Centers for Medicare and Medicaid Services that  
1159 a hospital is not exempt, the total audited net revenue from the  
1160 provision of outpatient hospital services for the applicable federal fiscal  
1161 year [2016] shall be increased by such hospital's audited net revenue  
1162 from the provision of outpatient hospital services for the applicable  
1163 federal fiscal year [2016] and the effective rate of the tax due under this  
1164 section shall be adjusted to ensure that the total amount of such tax to  
1165 be collected under subsection (a) of this section is redistributed,  
1166 commencing with the calendar quarter next succeeding the date of the  
1167 determination by the Centers for Medicare and Medicaid Services.

1168 (3) Upon receipt of a determination by the Centers for Medicare and  
1169 Medicaid Services under this subsection that a hospital is not exempt,  
1170 said commissioner shall notify all hospitals subject to the tax under this  
1171 section of such determination, the corresponding increase to the total  
1172 audited net revenue for the applicable federal fiscal year [2016] and the  
1173 change in any effective rate of the tax to be collected under subsection  
1174 (a) of this section. [through the state fiscal year 2026.] Such notice shall  
1175 be provided prior to the end of the calendar quarter next succeeding the  
1176 date of the determination by the Centers for Medicare and Medicaid  
1177 Services. If a state fiscal year has commenced when such determination  
1178 is made, the adjusted audited net revenue for the applicable federal  
1179 fiscal year [2016] and the change in any effective rate of the tax to be  
1180 collected under subsection (a) of this section shall be prorated to take  
1181 into account the amount of the tax already paid during the [applicable]  
1182 state fiscal year.

1183 (d) The commissioner shall issue guidance regarding the

1184 administration of the tax on inpatient hospital services and outpatient  
1185 hospital services. Such guidance shall be issued upon completion of a  
1186 study of the applicable federal law governing the administration of tax  
1187 on inpatient hospital services and outpatient hospital services. The  
1188 commissioner shall conduct such study in collaboration with the  
1189 Commissioner of Social Services, the Secretary of the Office of Policy  
1190 and Management, the Connecticut Hospital Association and the  
1191 hospitals subject to the tax imposed on inpatient hospital services and  
1192 outpatient hospital services.

1193 (e) (1) The commissioner shall determine, in consultation with the  
1194 Commissioner of Social Services, the Secretary of the Office of Policy  
1195 and Management, the Connecticut Hospital Association and the  
1196 hospitals subject to the tax imposed on inpatient hospital services and  
1197 outpatient hospital services, if there is any underreporting of revenue  
1198 on hospitals' audited financial statements. Such consultation shall only  
1199 be as authorized under section 12-15. The commissioner shall issue  
1200 guidance, if necessary, to address any such underreporting.

1201 (2) If the commissioner determines, in accordance with this  
1202 subsection, that a hospital underreported net revenue on its audited  
1203 financial statements, the amount of underreported net revenue shall be  
1204 added to the amount of net revenue reported on such hospital's audited  
1205 financial statements so as to comply with federal law and the revised  
1206 net revenue amount shall be used for purposes of calculating the  
1207 amount of tax owed by such hospital under this section. For purposes  
1208 of this subsection, "underreported net revenue" means any revenue of a  
1209 hospital subject to the tax imposed under this section that is required to  
1210 be included in net revenue from the provision of inpatient hospital  
1211 services and net revenue from the provision of outpatient hospital  
1212 services to comply with 42 CFR 433.56, as amended from time to time,  
1213 42 CFR 433.68, as amended from time to time, and Section 1903(w) of  
1214 the Social Security Act, as amended from time to time, but that was not  
1215 reported on such hospital's audited financial statements. Underreported  
1216 net revenue shall only include revenue of the hospital subject to such

1217 tax.

1218 (f) On or before November 15, 2026, and quarterly thereafter, the  
1219 commissioner shall report to the Commissioner of Social Services and  
1220 the Secretary of the Office of Policy and Management the amount of tax  
1221 paid under this section by each hospital for the most recently completed  
1222 calendar quarter and the amount of any delinquent tax, plus penalty  
1223 and interest thereon, owed by a hospital and due under this section.

1224 (g) Nothing in this section shall affect the commissioner's obligations  
1225 under section 12-15 regarding disclosure and inspection of returns and  
1226 return information.

1227 [(g)] (h) The provisions of section 17b-8 shall not apply to any  
1228 exemption or exemptions sought by the Commissioner of Social  
1229 Services from the Centers for Medicare and Medicaid Services under  
1230 this section.

1231 Sec. 17. Subsection (b) of section 12-263s of the general statutes is  
1232 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
1233 *2026, and applicable to calendar quarters commencing on or after July 1, 2026*):

1234 (b) [(1)] Each taxpayer doing business in this state shall, on or before  
1235 the last day of January, April, July and October of each year, render to  
1236 the commissioner a quarterly return, on forms prescribed or furnished  
1237 by the commissioner and signed by one of the taxpayer's principal  
1238 officers, stating specifically the name and location of such taxpayer, the  
1239 amount of its net patient revenue or resident days during the calendar  
1240 quarter ending on the last day of the preceding month and such other  
1241 information as the commissioner deems necessary for the proper  
1242 administration of this section and the state's Medicaid program. Except  
1243 as provided in subdivision (2) of this subsection, the taxes and fees  
1244 imposed under section 12-263q, as amended by this act, or 12-263r shall  
1245 be due and payable on the due date of such return. Each taxpayer shall  
1246 be required to file such return electronically with the department and to  
1247 make such payment by electronic funds transfer in the manner provided



1248 by chapter 228g, irrespective of whether the taxpayer would have  
1249 otherwise been required to file such return electronically or to make  
1250 such payment by electronic funds transfer under the provisions of said  
1251 chapter.

1252 [(2) (A) A taxpayer may file, on or before the due date of a payment  
1253 of tax or fee imposed under section 12-263q or 12-263r, a request for a  
1254 reasonable extension of time for such payment for reasons of undue  
1255 hardship. Undue hardship shall be demonstrated by a showing that  
1256 such taxpayer is at substantial risk of defaulting on a bond covenant or  
1257 similar obligation if such taxpayer were to make payment on the due  
1258 date of the amount for which the extension is requested. Such request  
1259 shall be filed on forms prescribed by the commissioner and shall include  
1260 complete information of such taxpayer's inability, due to undue  
1261 hardship, to make payment of the tax or fee on or before the due date of  
1262 such payment. The commissioner shall not grant any extension for a  
1263 general statement of hardship by the taxpayer or for the convenience of  
1264 the taxpayer.

1265 (B) The commissioner may grant an extension if the commissioner  
1266 determines an undue hardship exists. Such extension shall not exceed  
1267 three months from the original due date of the payment, except that the  
1268 commissioner may grant an additional extension not exceeding three  
1269 months from the initial extended due date of the payment (i) upon the  
1270 filing of a subsequent request by the taxpayer on or before the extended  
1271 due date of the payment, on forms prescribed by the commissioner, and  
1272 (ii) upon a showing of extraordinary circumstances, as determined by  
1273 the commissioner.

1274 (3) If the commissioner grants an extension pursuant to subdivision  
1275 (2) of this subsection, no penalty shall be imposed and no interest shall  
1276 accrue during the period of time for which an extension is granted if the  
1277 taxpayer pays the tax or fee due on or before the extended due date of  
1278 the payment. If the taxpayer does not pay such tax or fee by the extended  
1279 due date, a penalty shall be imposed in accordance with subsection (c)

1280 of this section and interest shall begin to accrue at a rate of one per cent  
1281 per month for each month or fraction thereof from the extended due  
1282 date of such tax or fee until the date of payment.]

1283 Sec. 18. Subsection (c) of section 17b-239e of the general statutes is  
1284 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
1285 *2026*):

1286 (c) (1) [The] From July 1, 2019, through June 30, 2026, the department  
1287 shall distribute supplemental payments to applicable hospitals in  
1288 accordance with the settlement agreement, including any court order  
1289 issued in accordance with the provisions of section 12-263z. The  
1290 commissioner shall diligently pursue the federal approvals required for  
1291 the supplemental pools and payments set forth in this section.

1292 (2) To the extent required by the settlement agreement, including any  
1293 court order issued in accordance with the provisions of section 12-263z,  
1294 the Department of Social Services shall pay Medicaid supplemental  
1295 payments to nongovernmental licensed short-term general hospitals  
1296 located in the state as follows: (A) For the fiscal years ending June 30,  
1297 2020, and June 30, 2021, five hundred forty-eight million three hundred  
1298 thousand dollars in each such fiscal year; and (B) for the fiscal years  
1299 ending June 30, 2022, through June 30, 2026, five hundred sixty-eight  
1300 million three hundred thousand dollars in each such fiscal year. [For  
1301 fiscal years commencing on and after July 1, 2026, the total amount of  
1302 supplemental payments paid to such hospitals shall continue at the level  
1303 in effect for the prior fiscal year unless modified through any provision  
1304 of the general statutes or appropriations act.]

1305 (3) (A) For the fiscal year commencing July 1, 2026, the Department  
1306 of Social Services shall pay Medicaid supplemental payments to  
1307 nongovernmental licensed short-term general hospitals located in the  
1308 state in the amount of seven hundred eight million three hundred  
1309 thousand dollars. For fiscal years commencing on or after July 1, 2027,  
1310 the total amount of such supplemental payments paid to such hospitals

1311 each fiscal year shall be increased twenty-five million dollars over the  
1312 total amount of such supplemental payments paid to such hospitals in  
1313 the immediately preceding fiscal year, provided such supplemental  
1314 payments shall not be increased for any fiscal year unless the total  
1315 amount collected for the immediately preceding fiscal year from the tax  
1316 imposed on inpatient hospital services and outpatient hospital services  
1317 under section 12-263q, as amended by this act, across all hospitals  
1318 subject to such tax, exceeds such amounts collected for the fiscal year  
1319 prior to the immediately preceding fiscal year by at least twenty-five  
1320 million dollars.

1321 (B) The Department of Social Services shall not pay Medicaid  
1322 supplemental payments in a manner that does not comply with  
1323 applicable federal requirements and required federal approvals,  
1324 including, but not limited to, payments that cause total hospital  
1325 payments in an applicable category to exceed the upper payment limit,  
1326 as defined in section 17b-239.

1327 ~~[(3)]~~ (4) From July 1, 2019, through June 30, 2026, the Department of  
1328 Social Services shall make supplemental payments to the applicable  
1329 hospitals on or before the last day of the first month of each calendar  
1330 quarter, except that payments scheduled to be made before December  
1331 19, 2019, shall be made not later than thirty days after December 19,  
1332 2019.

1333 ~~[(4)]~~ (5) If a nongovernmental licensed short-term general hospital  
1334 located in the state merges or consolidates with or is acquired by another  
1335 hospital, such that the hospital does not continue to maintain a separate  
1336 short-term general hospital license, the supplemental payments that  
1337 would have been paid to the hospital that no longer maintains such  
1338 license shall be paid instead to the surviving hospital, beginning with  
1339 the first calendar quarter that commences on or after the effective date  
1340 of the merger, consolidation or acquisition. If a nongovernmental  
1341 licensed short-term general hospital located in the state dissolves, ceases  
1342 to operate or otherwise terminates licensed short-term general hospital

1343 services, the supplemental payments that would have been paid to such  
1344 hospital shall not be paid to any other hospital for the remainder of the  
1345 fiscal year in which such hospital dissolves, ceases operations or  
1346 otherwise terminates such services. Commencing with the fiscal year  
1347 after the hospital dissolved, ceased to operate or otherwise terminated  
1348 such services, the supplemental payments that would have been made  
1349 to such hospital shall be redistributed to all other nongovernmental  
1350 licensed short-term general hospitals located in the state in accordance  
1351 with the distribution methodology set forth in the settlement agreement  
1352 for each supplemental pool.

1353 [(5)] (6) Both the state and federal share of supplemental payments  
1354 set forth in this subsection shall be appropriated to the Department of  
1355 Social Services. Such supplemental payments shall not be subject to  
1356 rescissions or holdbacks. Nothing in this section shall affect the  
1357 authority of the state to recover overpayments and collect unpaid  
1358 liabilities, as authorized by law.

1359 Sec. 19. Section 3-114c of the general statutes is repealed and the  
1360 following is substituted in lieu thereof (*Effective July 1, 2025*):

1361 (a) At the end of each fiscal year, the Comptroller is authorized to  
1362 record as revenue for such fiscal year the amount of tax revenue  
1363 received by the Commissioner of Revenue Services under the provisions  
1364 of chapter 214 as payment for the sale of Connecticut cigarette tax  
1365 stamps or heat-applied decals sold by said commissioner as provided  
1366 under section 12-298 prior to the end of such fiscal year, provided  
1367 payment for such stamps or decals is received by said commissioner not  
1368 later than five business days after the last day of July immediately  
1369 following the end of such fiscal year.

1370 (b) At the end of the fiscal year ending June 30, 2026, and each fiscal  
1371 year thereafter, the Comptroller is authorized to record as revenue for  
1372 such fiscal year the amount of tax that is required to be paid to the  
1373 Commissioner of Revenue Services under the provisions of chapter 214a

1374 and is received by said commissioner not later than five business days  
1375 after the last day of July immediately following the end of such fiscal  
1376 year.

1377 Sec. 20. Section 3-114m of the general statutes is repealed and the  
1378 following is substituted in lieu thereof (*Effective July 1, 2025*):

1379 (a) At the end of each fiscal year commencing with the fiscal year  
1380 ending on June 30, 2003, the Comptroller is authorized to record as  
1381 revenue for such fiscal year the amount of tax that is required to be paid  
1382 to the Commissioner of Revenue Services under section 12-494 and that  
1383 is received by the Commissioner of Revenue Services not later than five  
1384 business days after the last day of July immediately following the end  
1385 of such fiscal year.

1386 (b) At the end of the fiscal year ending June 30, 2026, and each fiscal  
1387 year thereafter, the Comptroller is authorized to record as revenue for  
1388 such fiscal year the amount of tax that is required to be paid to the  
1389 Commissioner of Revenue Services under the provisions of chapter 228b  
1390 and is received by said commissioner not later than five business days  
1391 after the last day of July immediately following the end of such fiscal  
1392 year.

1393 Sec. 21. Section 3-115b of the general statutes is repealed and the  
1394 following is substituted in lieu thereof (*Effective from passage*):

1395 (a) Commencing with the fiscal year ending June 30, 2014, the  
1396 Comptroller, in the Comptroller's sole discretion, may initiate a process  
1397 intended to result in the implementation of the use of generally accepted  
1398 accounting principles, as prescribed by the Governmental Accounting  
1399 Standards Board, with respect to the preparation and maintenance of  
1400 the annual financial statements of the state pursuant to section 3-115.

1401 (b) Commencing with the fiscal year ending June 30, 2014, the  
1402 Secretary of the Office of Policy and Management shall initiate a process  
1403 intended to result in the implementation of generally accepted

1404 accounting principles, as prescribed by the Governmental Accounting  
1405 Standards Board, with respect to the preparation of the biennial budget  
1406 of the state.

1407 [(c) The Comptroller shall establish an opening combined balance  
1408 sheet for each appropriated fund as of July 1, 2013, on the basis of  
1409 generally accepted accounting principles. The accumulated deficit in the  
1410 General Fund on June 30, 2013, as determined on the basis of generally  
1411 accepted accounting principles and identified in the annual  
1412 comprehensive financial report of the state as the unassigned negative  
1413 balance of the General Fund on said date, reduced by any funds  
1414 deposited in the General Fund from other resources for the purpose of  
1415 reducing the negative unassigned balance of the fund, shall be  
1416 amortized in each fiscal year of each biennial budget, commencing with  
1417 the fiscal year ending June 30, 2016, and for the succeeding twelve fiscal  
1418 years. The Comptroller shall, to the extent necessary to report the fiscal  
1419 position of the state in accordance with generally accepted accounting  
1420 principles, reconcile the unassigned balance in the General Fund at the  
1421 end of each fiscal year to the unassigned balance in the General Fund on  
1422 June 30, 2013, the portion already amortized and any unassigned  
1423 balance created after June 30, 2013. The Secretary of the Office of Policy  
1424 and Management shall annually publish a recommended amortization  
1425 schedule to fully reduce such negative unassigned balance by June 30,  
1426 2028.

1427 (d) The unreserved negative balance in the General Fund reported in  
1428 the annual comprehensive financial report issued by the Comptroller  
1429 for the fiscal year ending June 30, 2014, reduced by (1) the negative  
1430 unassigned balance in the General Fund for the fiscal year ending June  
1431 30, 2013, and (2) any funds from other resources deposited in the  
1432 General Fund for the purpose of reducing the negative unassigned  
1433 balance of the fund shall be amortized in each fiscal year of each biennial  
1434 budget, commencing with the fiscal year ending June 30, 2018, and for  
1435 the succeeding ten fiscal years. The Secretary of the Office of Policy and  
1436 Management shall annually publish a recommended amortization

1437 schedule to fully reduce such negative unassigned balance by June 30,  
1438 2028.]

1439 Sec. 22. (*Effective from passage*) Not later than June 30, 2026, the  
1440 Comptroller shall transfer the balance remaining in the Connecticut  
1441 Itinerant Vendors Guaranty Fund, repealed by section 5 of public act 17-  
1442 75, to the General Fund.

1443 Sec. 23. Subsections (a) and (b) of section 20-12b of the general statutes  
1444 are repealed and the following is substituted in lieu thereof (*Effective*  
1445 *October 1, 2025*):

1446 (a) The department may [, upon receipt of a fee of one hundred ninety  
1447 dollars,] issue a physician assistant license to an applicant who: (1)  
1448 Holds a baccalaureate or higher degree in any field from a regionally  
1449 accredited institution of higher education; (2) has graduated from an  
1450 accredited physician assistant program; (3) has passed the certification  
1451 examination of the national commission; (4) has satisfied the mandatory  
1452 continuing medical education requirements of the national commission  
1453 for current certification by such commission and has passed any  
1454 examination or continued competency assessment the passage of which  
1455 may be required by the national commission for maintenance of current  
1456 certification by such commission; and (5) has completed not less than  
1457 sixty hours of didactic instruction in pharmacology for physician  
1458 assistant practice approved by the department.

1459 (b) The department may [, upon receipt of a fee of one hundred fifty  
1460 dollars,] issue a temporary permit to an applicant who (1) is a graduate  
1461 of an accredited physician assistant program; (2) has completed not less  
1462 than sixty hours of didactic instruction in pharmacology for physician  
1463 assistant practice approved by the department; and (3) if applying for  
1464 such permit on and after September 30, 1991, holds a baccalaureate or  
1465 higher degree in any field from a regionally accredited institution of  
1466 higher education. Such temporary permit shall authorize the holder to  
1467 practice as a physician assistant only in those settings where the

1468 supervising physician is physically present on the premises and is  
1469 immediately available to the physician assistant when needed, but shall  
1470 not authorize the holder to prescribe or dispense drugs. Such temporary  
1471 permit shall be valid for a period not to exceed one hundred twenty  
1472 calendar days after the date of graduation and shall not be renewable.  
1473 Such permit shall become void and shall not be reissued in the event  
1474 that the applicant fails to pass a certification examination scheduled by  
1475 the national commission following the applicant's graduation from an  
1476 accredited physician assistant program. Violation of the restrictions on  
1477 practice set forth in this subsection may constitute a basis for denial of  
1478 licensure as a physician assistant.

1479 (c) No fee shall be required for the issuance of a license or a temporary  
1480 permit under this section.

1481 Sec. 24. Section 20-12j of the general statutes is repealed and the  
1482 following is substituted in lieu thereof (*Effective October 1, 2025*):

1483 (a) As used in this section:

1484 (1) "Contact hour" means a minimum of fifty minutes of continuing  
1485 education and activities; and

1486 (2) "Registration period" means the one-year period for which a  
1487 license has been renewed in accordance with section 19a-88, as amended  
1488 by this act, and is current and valid.

1489 (b) Each person holding a license as a physician assistant shall,  
1490 annually, during the month of such person's birth, renew such license  
1491 with the Department of Public Health [, upon payment of a fee of one  
1492 hundred fifty-five dollars,] on a form to be provided by the department  
1493 for such purpose, giving such person's name in full, such person's  
1494 residence and business address and such other information as the  
1495 department requests. No such license shall be renewed unless the  
1496 department is satisfied that the practitioner (1) has met the mandatory  
1497 continuing medical education requirements of the National



1498 Commission on Certification of Physician Assistants or a successor  
1499 organization for the certification or recertification of physician assistants  
1500 that may be approved by the department; (2) has passed any  
1501 examination or continued competency assessment the passage of which  
1502 may be required by said commission for maintenance of current  
1503 certification by said commission; (3) has completed not less than one  
1504 contact hour of training or education in prescribing controlled  
1505 substances and pain management in the preceding two-year period; and  
1506 (4) for registration periods beginning on and after January 1, 2022,  
1507 during the first renewal period and not less than once every six years  
1508 thereafter, earn not less than two contact hours of training or education  
1509 screening for post-traumatic stress disorder, risk of suicide, depression  
1510 and grief and suicide prevention training administered by the American  
1511 Academy of Physician Associates, or the American Academy of  
1512 Physician Associates' successor organization, a hospital or other  
1513 licensed health care institution or a regionally accredited institution of  
1514 higher education.

1515 (c) Each physician assistant applying for license renewal pursuant to  
1516 section 19a-88, as amended by this act, shall sign a statement attesting  
1517 that he or she has satisfied the continuing education requirements of  
1518 subsection (b) of this section on a form prescribed by the Department of  
1519 Public Health. Each licensee shall retain records of attendance or  
1520 certificates of completion that demonstrate compliance with the  
1521 continuing education requirements of subsection (b) of this section for a  
1522 minimum of three years following the year in which the continuing  
1523 education was completed and shall submit such records or certificates  
1524 to the department for inspection not later than forty-five days after a  
1525 request by the department for such records or certificates.

1526 (d) No fee shall be required for the renewal of a license under this  
1527 section.

1528 Sec. 25. Section 20-86c of the general statutes is repealed and the  
1529 following is substituted in lieu thereof (*Effective October 1, 2025*):

1530 The Department of Public Health may issue a license to practice  
1531 nurse-midwifery [upon receipt of a fee of one hundred dollars,] to an  
1532 applicant who (1) is eligible for registered nurse licensure in this state,  
1533 under sections 20-93, as amended by this act, or 20-94, as amended by  
1534 this act; (2) holds and maintains current certification from the American  
1535 Midwifery Certification Board; and (3) has completed thirty hours of  
1536 education in pharmacology for nurse-midwifery. No fee shall be  
1537 required for the issuance of a license under this section. No license shall  
1538 be issued under this section to any applicant against whom professional  
1539 disciplinary action is pending or who is the subject of an unresolved  
1540 complaint.

1541 Sec. 26. Section 20-86g of the general statutes is repealed and the  
1542 following is substituted in lieu thereof (*Effective October 1, 2025*):

1543 Any person who held a current valid license as a midwife on June 30,  
1544 1983, shall be entitled to renew such license annually [, upon payment  
1545 of a fee of fifteen dollars,] in accordance with the provisions of section  
1546 19a-88, as amended by this act.

1547 Sec. 27. Section 20-93 of the general statutes is repealed and the  
1548 following is substituted in lieu thereof (*Effective October 1, 2025*):

1549 Any person who shows to the satisfaction of the department that he  
1550 or she holds a degree, diploma or certificate from an accredited  
1551 institution evidencing satisfactory completion of a nursing program  
1552 approved by said board with the consent of the Commissioner of Public  
1553 Health shall be eligible for examination for licensure as a registered  
1554 nurse, [upon payment of a fee of one hundred eighty dollars,] the  
1555 subjects of which examination shall be determined by said department  
1556 with the advice and consent of the board. No fee shall be required for  
1557 such examination. If such applicant passes such examination said  
1558 department shall issue to such applicant a license to practice nursing in  
1559 this state.

1560 Sec. 28. Section 20-94 of the general statutes is repealed and the

1561 following is substituted in lieu thereof (*Effective October 1, 2025*):

1562 (a) [(1)] Any registered nurse who is licensed at the time of  
1563 application in another state of the United States, the District of Columbia  
1564 or a commonwealth or territory subject to the laws of the United States,  
1565 which has licensure requirements that are substantially similar to or  
1566 higher than those of this state shall be eligible for licensure in this state  
1567 and entitled to a license without examination. [upon payment of a fee of  
1568 one hundred eighty dollars.] No license shall be issued under this  
1569 section to any applicant against whom professional disciplinary action  
1570 is pending or who is the subject of an unresolved complaint. The  
1571 department shall inform the board annually of the number of  
1572 applications it receives for licenses under this section.

1573 [(2) For the period from October 1, 2004, to one year after said date,  
1574 any advanced practice registered nurse licensed pursuant to section 20-  
1575 94a whose license as a registered nurse pursuant to section 20-93 has  
1576 become void pursuant to section 19a-88, shall be eligible for licensure  
1577 and entitled to a license without examination upon receipt of a  
1578 completed application form and payment of a fee of one hundred eighty  
1579 dollars.]

1580 (b) The Department of Public Health may issue a temporary permit  
1581 to an applicant for licensure without examination or to an applicant  
1582 previously licensed in Connecticut whose license has become void  
1583 pursuant to section 19a-88, as amended by this act, upon receipt of a  
1584 completed application form, [accompanied by the fee for licensure  
1585 without examination,] a copy of a current license from another state of  
1586 the United States, the District of Columbia or a commonwealth or  
1587 territory subject to the laws of the United States [,] and a notarized  
1588 affidavit attesting that [said] such license is valid and belongs to the  
1589 person requesting notarization. Such temporary permit shall be valid  
1590 for a period not to exceed one hundred twenty calendar days and shall  
1591 not be renewable. No temporary permit shall be issued under this  
1592 section to any applicant against whom professional disciplinary action

1593 is pending or who is the subject of an unresolved complaint.

1594 (c) No fee shall be required for the issuance of a license or a temporary  
1595 permit under this section.

1596 Sec. 29. Section 20-94a of the general statutes is repealed and the  
1597 following is substituted in lieu thereof (*Effective October 1, 2025*):

1598 (a) The Department of Public Health may issue an advanced practice  
1599 registered nurse license to a person seeking to perform the activities  
1600 described in subsection (b) of section 20-87a, [upon receipt of a fee of  
1601 two hundred dollars,] to an applicant who: (1) Maintains a license as a  
1602 registered nurse in this state, as provided by section 20-93, as amended  
1603 by this act, or 20-94, as amended by this act; (2) holds and maintains  
1604 current certification as a nurse practitioner, a clinical nurse specialist or  
1605 a nurse anesthetist from one of the following national certifying bodies  
1606 that certify nurses in advanced practice: The American Nurses'  
1607 Association, the Nurses' Association of the American College of  
1608 Obstetricians and Gynecologists Certification Corporation, the National  
1609 Board of Pediatric Nurse Practitioners and Associates or the American  
1610 Association of Nurse Anesthetists, their successors or other appropriate  
1611 national certifying bodies approved by the Board of Examiners for  
1612 Nursing; (3) has completed thirty hours of education in pharmacology  
1613 for advanced nursing practice; and (4) (A) holds a graduate degree in  
1614 nursing or in a related field recognized for certification as either a nurse  
1615 practitioner, a clinical nurse specialist, or a nurse anesthetist by one of  
1616 the foregoing certifying bodies, or (B) (i) on or before December 31, 2004,  
1617 completed an advanced nurse practitioner program that a national  
1618 certifying body identified in subdivision (2) of subsection (a) of this  
1619 section recognized for certification of a nurse practitioner, clinical nurse  
1620 specialist, or nurse anesthetist, and (ii) at the time of application, holds  
1621 a current license as an advanced practice registered nurse in another  
1622 state that requires a master's degree in nursing or a related field for such  
1623 licensure. No license shall be issued under this section to any applicant  
1624 against whom professional disciplinary action is pending or who is the

1625 subject of an unresolved complaint.

1626 (b) During the period commencing January 1, 1990, and ending  
1627 January 1, 1992, the Department of Public Health may in its discretion  
1628 allow a registered nurse, who has been practicing as an advanced  
1629 practice registered nurse in a nurse practitioner role and who is unable  
1630 to obtain certification as a nurse practitioner by one of the national  
1631 certifying bodies specified in subsection (a) of this section, to be licensed  
1632 as an advanced practice registered nurse provided the individual:

1633 (1) Holds a current Connecticut license as a registered nurse pursuant  
1634 to this chapter;

1635 (2) Presents the department with documentation of the reasons one  
1636 of such national certifying bodies will not certify him as a nurse  
1637 practitioner;

1638 (3) Has been in active practice as a nurse practitioner for at least five  
1639 years in a facility licensed pursuant to section 19a-491;

1640 (4) Provides the department with documentation of his preparation  
1641 as a nurse practitioner;

1642 (5) Provides the department with evidence of at least seventy-five  
1643 contact hours, or its equivalent, of continuing education related to his  
1644 nurse practitioner specialty in the preceding five calendar years;

1645 (6) Has completed thirty hours of education in pharmacology for  
1646 advanced nursing practice;

1647 (7) Has his employer provide the department with a description of  
1648 his practice setting, job description, and a plan for supervision by a  
1649 licensed physician; and

1650 (8) Notifies the department of each change of employment to a new  
1651 setting where he will function as an advanced practice registered nurse  
1652 and will be exercising prescriptive and dispensing privileges.

1653 (c) Any person who obtains a license pursuant to subsection (b) of  
1654 this section shall be eligible to renew such license annually provided he  
1655 presents the department with evidence that he received at least fifteen  
1656 contact hours, or its equivalent, eight hours of which shall be in  
1657 pharmacology, of continuing education related to his nurse practitioner  
1658 specialty in the preceding licensure year. If an individual licensed  
1659 pursuant to subsection (b) of this subsection becomes eligible at any  
1660 time for certification as a nurse practitioner by one of the national  
1661 certifying bodies specified in subsection (a) of this section, the  
1662 individual shall apply for certification, and upon certification so notify  
1663 the department, and apply to be licensed as an advanced practice  
1664 registered nurse in accordance with subsection (a) of this section.

1665 (d) On and after October 1, 2023, a person, who is not eligible for  
1666 licensure under subsection (a) of this section, may apply for licensure by  
1667 endorsement as an advanced practice registered nurse. Such applicant  
1668 shall [(1)] present evidence satisfactory to the Commissioner of Public  
1669 Health that the applicant has acquired three years of experience as an  
1670 advanced practice registered nurse, or as a person entitled to perform  
1671 similar services under a different designation, in another state or  
1672 jurisdiction that has requirements for practicing in such capacity that are  
1673 substantially similar to, or higher than, those of this state and that there  
1674 are no disciplinary actions or unresolved complaints pending against  
1675 such person. [, and (2) pay a fee of two hundred dollars to the  
1676 commissioner.]

1677 (e) No fee shall be required for the issuance of a license or an  
1678 endorsement under this section.

1679 [(e)] (f) A person who has received a license pursuant to this section  
1680 shall be known as an "Advanced Practice Registered Nurse" and no  
1681 other person shall assume such title or use the letters or figures which  
1682 indicate that the person using the same is a licensed advanced practice  
1683 registered nurse.

1684 Sec. 30. Section 20-96 of the general statutes is repealed and the  
1685 following is substituted in lieu thereof (*Effective October 1, 2025*):

1686 Any person who holds a certificate from a nursing program  
1687 approved by said board with the consent of the Commissioner of Public  
1688 Health, which program consists of not less than twelve months'  
1689 instruction in the care of the sick as prescribed by said board, or its  
1690 equivalent as determined by said board, shall be eligible for  
1691 examination for licensure as a licensed practical nurse, [upon payment  
1692 of a fee of one hundred fifty dollars.] Such examination shall include  
1693 such subjects as the department, with the advice and consent of the  
1694 board, determines. No fee shall be required for such examination. If  
1695 such applicant passes such examination said department shall issue to  
1696 such applicant a license to practice as a licensed practical nurse in this  
1697 state.

1698 Sec. 31. Section 20-97 of the general statutes is repealed and the  
1699 following is substituted in lieu thereof (*Effective October 1, 2025*):

1700 (a) Any person who is licensed at the time of application as a licensed  
1701 practical nurse, or as a person entitled to perform similar services under  
1702 a different designation, in another state of the United States, the District  
1703 of Columbia or a commonwealth or territory subject to the laws of the  
1704 United States, [whose] which requirements for licensure in such  
1705 capacity are equivalent to or higher than those of this state, shall be  
1706 eligible for licensure in this state and entitled to a license without  
1707 examination. [upon payment of a fee of one hundred fifty dollars.] If  
1708 such other state, district, commonwealth or territory issues licenses  
1709 based on completion of a practical nursing education program that is  
1710 shorter in length than the minimum length for this state's practical  
1711 nursing education programs or based on partial completion of a  
1712 registered nursing education program, an applicant for licensure under  
1713 this section may substitute licensed clinical work experience that: (1) Is  
1714 performed under the supervision of a licensed registered nurse; (2)  
1715 occurs following the completion of a nursing education program; and

1716 (3) when combined with the applicant's educational program, equals or  
1717 exceeds the minimum program length for licensed practical nursing  
1718 education programs approved in this state. No license shall be issued  
1719 under this section to any applicant against whom professional  
1720 disciplinary action is pending or who is the subject of an unresolved  
1721 complaint. The department shall inform the board annually of the  
1722 number of applications it receives for licenses under this section.

1723 (b) The Department of Public Health may issue a temporary permit  
1724 to an applicant for licensure without examination or to an applicant  
1725 previously licensed in Connecticut whose license has become void  
1726 pursuant to section 19a-88, as amended by this act, upon receipt of a  
1727 completed application form, [accompanied by the appropriate fee for  
1728 licensure without examination,] a copy of a current license from another  
1729 state of the United States, the District of Columbia or a commonwealth  
1730 or territory subject to the laws of the United States and a notarized  
1731 affidavit attesting that the license is valid and belongs to the person  
1732 requesting notarization. Such temporary permit shall be valid for a  
1733 period not to exceed one hundred twenty calendar days and shall not  
1734 be renewable. No temporary permit shall be issued under this section to  
1735 any applicant against whom professional disciplinary action is pending  
1736 or who is the subject of an unresolved complaint.

1737 (c) No fee shall be required for the issuance of a license or a temporary  
1738 permit under this section.

1739 Sec. 32. Section 20-126i of the general statutes is repealed and the  
1740 following is substituted in lieu thereof (*Effective October 1, 2025*):

1741 (a) Each application for a license to practice dental hygiene shall be  
1742 in writing and signed by the applicant and accompanied by satisfactory  
1743 proof that such person has received a diploma or certificate of  
1744 graduation from a dental hygiene program with a minimum of two  
1745 academic years of curriculum provided in a college or institution of  
1746 higher education the program of which is accredited by the Commission



1747 on Dental Accreditation or such other national professional accrediting  
1748 body as may be recognized by the United States Department of  
1749 Education, [, and a fee of one hundred fifty dollars.]

1750 (b) Notwithstanding the provisions of subsection (a) of this section,  
1751 each application for a license to practice dental hygiene from an  
1752 applicant who holds a diploma from a foreign dental school shall be in  
1753 writing and signed by the applicant and accompanied by satisfactory  
1754 proof that such person has (1) graduated from a dental school located  
1755 outside the United States and received the degree of doctor of dental  
1756 medicine or surgery, or its equivalent; (2) passed the written and  
1757 practical examinations required in section 20-126j; and (3) enrolled in a  
1758 dental hygiene program in this state that is accredited by the  
1759 Commission on Dental Accreditation or its successor organization and  
1760 successfully completed not less than one year of clinical training in a  
1761 community health center affiliated with and under the supervision of  
1762 such dental hygiene program.

1763 (c) No fee shall be required for the issuance of a license under this  
1764 section.

1765 Sec. 33. Section 20-126k of the general statutes is repealed and the  
1766 following is substituted in lieu thereof (*Effective October 1, 2025*):

1767 The Department of Public Health may, without examination, issue a  
1768 license to any dental hygienist who has provided evidence of  
1769 professional education not less than that required in this state and who  
1770 is licensed in some other state or territory, if such other state or territory  
1771 has requirements of admission determined by the department to be  
1772 similar to or higher than the requirements of this state, upon certification  
1773 from the board of examiners or like board of the state or territory in  
1774 which such dental hygienist was a practitioner certifying to his  
1775 competency. [and upon payment of a fee of one hundred fifty dollars to  
1776 said department.] No fee shall be required for the issuance of a license  
1777 under this section. No license shall be issued under this section to any

1778 applicant against whom professional disciplinary action is pending or  
1779 who is the subject of an unresolved complaint.

1780 Sec. 34. Subsection (a) of section 20-206ll of the general statutes is  
1781 repealed and the following is substituted in lieu thereof (*Effective October*  
1782 *1, 2025*):

1783 (a) The commissioner shall issue a license as a paramedic to any  
1784 applicant who furnishes evidence satisfactory to the commissioner that  
1785 the applicant has met the requirements of section 20-206mm, as  
1786 amended by this act. The commissioner shall develop and provide  
1787 application forms. [The application fee shall be one hundred fifty  
1788 dollars.] The license may be renewed annually pursuant to section 19a-  
1789 88, as amended by this act. [for a fee of one hundred fifty-five dollars.]  
1790 No fee shall be required for the application or the issuance or renewal  
1791 of a license under this section.

1792 Sec. 35. Subsection (c) of section 20-206mm of the general statutes is  
1793 repealed and the following is substituted in lieu thereof (*Effective October*  
1794 *1, 2025*):

1795 (c) Any person who is certified as an emergency medical technician-  
1796 paramedic by the Department of Public Health on October 1, 1997, shall  
1797 be deemed a licensed paramedic. Any person so deemed shall renew his  
1798 license pursuant to section 19a-88, as amended by this act. [for a fee of  
1799 one hundred fifty-five dollars] No fee shall be required for the renewal  
1800 of such license.

1801 Sec. 36. Subsection (a) of section 20-70 of the general statutes is  
1802 repealed and the following is substituted in lieu thereof (*Effective October*  
1803 *1, 2025*):

1804 (a) (1) Any person who is a graduate of a school of physical therapy  
1805 approved by the Board of Examiners for Physical Therapists, with the  
1806 consent of the Commissioner of Public Health, or has successfully  
1807 completed requirements for graduation from such school, shall be

1808 eligible for examination for licensure as a physical therapist. [upon the  
1809 payment of a fee of two hundred eighty-five dollars.] The Department  
1810 of Public Health, with the consent of the board, shall determine the  
1811 subject matter of such examination, which shall be designed to show  
1812 proficiency in physical therapy and related subjects, and shall determine  
1813 whether such examination shall be written, oral or practical, or a  
1814 combination thereof. Passing scores shall be established by the  
1815 department with the consent of the board. Warning of such examination  
1816 shall be given by the department not less than two weeks in advance of  
1817 the date set for the examination. If the applicant passes such  
1818 examination, the department shall issue to such applicant a license to  
1819 practice physical therapy.

1820 (2) Any person who is a graduate of a physical therapy or physical  
1821 therapy assistant program accredited by the Commission on  
1822 Accreditation in Physical Therapy shall be eligible for examination for  
1823 licensure as a physical therapist assistant. [upon the payment of a fee of  
1824 one hundred ninety dollars.] The department, with the consent of the  
1825 board, shall determine the subject matter of such examination, which  
1826 shall be designed to show proficiency in physical therapy and related  
1827 subjects, and shall determine whether such examination shall be  
1828 written, oral or practical, or a combination thereof. Passing scores shall  
1829 be established by the department with the consent of the board.  
1830 Warning of such examination shall be given by the department not less  
1831 than two weeks in advance of the date set for the examination. If the  
1832 applicant passes such examination, the department shall issue to such  
1833 applicant a physical therapist assistant license. Any applicant for  
1834 examination for licensure as a physical therapy assistant whose  
1835 application is based on a diploma issued to such applicant by a foreign  
1836 physical therapy school shall furnish documentary evidence,  
1837 satisfactory to the department, that the requirements for graduation are  
1838 similar to or higher than those required of graduates of approved  
1839 United States schools of physical therapy.

1840 (3) No fee shall be required for an examination under subdivision (1)

1841 or (2) of this subsection.

1842 Sec. 37. Section 20-71 of the general statutes is repealed and the  
1843 following is substituted in lieu thereof (*Effective October 1, 2025*):

1844 (a) The Department of Public Health may issue a license to practice  
1845 physical therapy without examination [, on payment of a fee of two  
1846 hundred twenty-five dollars,] to an applicant who is a physical therapist  
1847 registered or licensed under the laws of any other state or territory of  
1848 the United States, any province of Canada or any other country, if the  
1849 requirements for registration or licensure of physical therapists in such  
1850 state, territory, province or country are deemed by the department to be  
1851 equivalent to, or higher than those prescribed in this chapter.

1852 (b) The department may issue a physical therapist assistant license  
1853 without examination [, on payment of a fee of one hundred fifty dollars,]  
1854 to an applicant who is a physical therapist assistant registered or  
1855 licensed under the laws of any other state or territory of the United  
1856 States, any province of Canada or any other country, if the requirements  
1857 for registration or licensure of physical therapist assistants in such state,  
1858 territory, province or country are deemed by the department to be  
1859 equivalent to, or higher than those prescribed in this chapter.

1860 (c) No fee shall be required for the issuance of a license under this  
1861 section.

1862 [(c) Notwithstanding the provisions of section 20-70, prior to April  
1863 30, 2007, the commissioner may issue a physical therapist assistant  
1864 license to any applicant who presents evidence satisfactory to the  
1865 commissioner of having completed twenty years of employment as a  
1866 physical therapist assistant prior to October 1, 1989, on payment of a fee  
1867 of one hundred fifty dollars.

1868 (d) Notwithstanding the provisions of section 20-70, the  
1869 commissioner may issue a physical therapist assistant license to any  
1870 applicant who presents evidence satisfactory to the commissioner of

1871 having registered as a physical therapist assistant with the Department  
1872 of Public Health on or before April 1, 2006, on payment of a fee of one  
1873 hundred fifty dollars.

1874 (e) Notwithstanding the provisions of section 20-70, prior to July 1,  
1875 2015, the commissioner may issue a physical therapist assistant license  
1876 to any applicant who presents evidence satisfactory to the commissioner  
1877 of having been eligible to register as a physical therapist assistant with  
1878 the Department of Public Health on or before April 1, 2006, on payment  
1879 of a fee of one hundred fifty dollars.]

1880 Sec. 38. Section 20-74d of the general statutes is repealed and the  
1881 following is substituted in lieu thereof (*Effective October 1, 2025*):

1882 The department may issue a temporary permit to an applicant who  
1883 is a graduate of an educational program in occupational therapy who  
1884 meets the educational and field experience requirements of section 20-  
1885 74b and has not yet taken the licensure examination. Such temporary  
1886 permit shall authorize the holder to practice occupational therapy only  
1887 under the direct supervision of a licensed occupational therapist and in  
1888 a public, voluntary or proprietary facility. Such temporary permit shall  
1889 be valid for a period not to exceed one hundred twenty calendar days  
1890 after the date of application and shall not be renewable. Such permit  
1891 shall become void and shall not be reissued in the event that the  
1892 applicant fails to pass such examination. [The fee for a limited permit  
1893 shall be fifty dollars] No fee shall be required for the issuance of a  
1894 temporary permit under this section.

1895 Sec. 39. Subsection (a) of section 20-74f of the general statutes is  
1896 repealed and the following is substituted in lieu thereof (*Effective October*  
1897 *1, 2025*):

1898 (a) (1) The department shall issue a license to any person who meets  
1899 the requirements of this chapter. [upon payment of a license fee of two  
1900 hundred dollars] No fee shall be required for the issuance of such  
1901 license.

1902       (2) Any person who is issued a license as an occupational therapist  
1903 under the terms of this chapter may use the words "occupational  
1904 therapist", "licensed occupational therapist", or "occupational therapist  
1905 registered" or such person may use the letters "O.T.", "L.O.T.", or  
1906 "O.T.R." in connection with such person's name or place of business to  
1907 denote such person's registration hereunder.

1908       (3) Any person who is issued a license as an occupational therapy  
1909 assistant under the terms of this chapter may use the words  
1910 "occupational therapy assistant", or such person may use the letters  
1911 "O.T.A.", "L.O.T.A.", or "C.O.T.A." in connection with such person's  
1912 name or place of business to denote such person's registration  
1913 thereunder.

1914       (4) No person shall practice occupational therapy or hold himself or  
1915 herself out as an occupational therapist or an occupational therapy  
1916 assistant, or as being able to practice occupational therapy or to render  
1917 occupational therapy services in this state unless such person is licensed  
1918 in accordance with the provisions of this chapter.

1919       Sec. 40. Section 20-74h of the general statutes is repealed and the  
1920 following is substituted in lieu thereof (*Effective October 1, 2025*):

1921       (a) Licenses for occupational therapists and occupational therapy  
1922 assistants issued under this chapter shall be subject to renewal once  
1923 every two years and shall expire unless renewed in the manner  
1924 prescribed by regulation. [upon the payment of two times the  
1925 professional services fee payable to the State Treasurer for class B as  
1926 defined in section 33-182l, plus five dollars.] The department shall notify  
1927 any person or entity that fails to comply with the provisions of this  
1928 section that the person's or entity's license shall become void ninety days  
1929 after the time for its renewal unless it is so renewed. Any such license  
1930 shall become void upon the expiration of such ninety-day period. No  
1931 fee shall be required for the renewal of a license under this section.

1932       (b) The commissioner shall establish additional requirements for

1933 licensure renewal which provide evidence of continued competency,  
1934 which, on and after January 1, 2022, shall include not less than two hours  
1935 of training or education, offered or approved by the Connecticut  
1936 Occupational Therapy Association, a hospital or other licensed health  
1937 care institution or a regionally accredited institution of higher  
1938 education, on (1) screening for post-traumatic stress disorder, risk of  
1939 suicide, depression and grief, and (2) suicide prevention training during  
1940 the first renewal period and not less than once every six years thereafter.  
1941 The requirement described in subdivision (2) of this [section] subsection  
1942 may be satisfied by the completion of the evidence-based youth suicide  
1943 prevention training program administered pursuant to section 17a-52a.

1944 (c) The holder of an expired license may apply for and obtain a valid  
1945 license only upon compliance with all relevant requirements for  
1946 issuance of a new license. A suspended license is subject to expiration  
1947 and may be renewed as provided in this section, but such renewal shall  
1948 not entitle the licensee, while the license remains suspended and until it  
1949 is reinstated, to engage in the licensed activity, or in any other conduct  
1950 or activity in violation of the order or judgment by which the license was  
1951 suspended. [If a license revoked on disciplinary grounds is reinstated,  
1952 the licensee, as a condition of reinstatement, shall pay the renewal fee.]

1953 Sec. 41. Section 19a-88 of the general statutes is repealed and the  
1954 following is substituted in lieu thereof (*Effective October 1, 2025*):

1955 (a) Each person holding a license to practice dentistry, optometry,  
1956 midwifery or dental hygiene shall, annually, during the month of such  
1957 person's birth, register with the Department of Public Health, upon  
1958 payment of: (1) The professional services fee for class I, as defined in  
1959 section 33-182l, plus ten dollars, in the case of a dentist, except as  
1960 provided in sections 19a-88b and 20-113b; (2) the professional services  
1961 fee for class H, as defined in section 33-182l, plus five dollars, in the case  
1962 of an optometrist; (3) twenty dollars in the case of a midwife; and (4)  
1963 [one hundred five dollars] in the case of a dental hygienist, no fee shall  
1964 be due. Such registration shall be on blanks to be furnished by the

1965 department for such purpose, giving such person's name in full, such  
1966 person's residence and business address and such other information as  
1967 the department requests. Each person holding a license to practice  
1968 dentistry who has retired from the profession may renew such license,  
1969 but the fee shall be ten per cent of the professional services fee for class  
1970 I, as defined in section 33-182l, or ninety-five dollars, whichever is  
1971 greater. Any license provided by the department at a reduced fee  
1972 pursuant to this subsection shall indicate that the dentist is retired.

1973 (b) [Each] (1) Except as provided in subdivision (2) of this subsection,  
1974 each person holding a license to practice medicine, surgery, podiatry,  
1975 chiropractic or naturopathy shall, annually, during the month of such  
1976 person's birth, register with the Department of Public Health, upon  
1977 payment of the professional services fee for class I, as defined in section  
1978 33-182l, plus five dollars. Each person holding a license to practice  
1979 medicine or surgery shall pay five dollars in addition to such  
1980 professional services fee. Such registration shall be on blanks to be  
1981 furnished by the department for such purpose, giving such person's  
1982 name in full, such person's residence and business address and such  
1983 other information as the department requests.

1984 (2) No fee or additional payment shall be required under this  
1985 subsection for a person holding a license or temporary permit to practice  
1986 as a physician assistant.

1987 (c) (1) Each person holding a license to practice as a registered nurse,  
1988 shall, annually, during the month of such person's birth, register with  
1989 the Department of Public Health, [upon payment of one hundred ten  
1990 dollars,] on blanks to be furnished by the department for such purpose,  
1991 giving such person's name in full, such person's residence and business  
1992 address and such other information as the department requests. Each  
1993 person holding a license to practice as a registered nurse who has retired  
1994 from the profession may renew such license [, but the fee shall be ten  
1995 per cent of the professional services fee for class B, as defined in section  
1996 33-182l, plus five dollars. Any license provided by the department at a



1997 reduced fee] but any such license shall indicate that the registered nurse  
1998 is retired.

1999 (2) Each person holding a license as an advanced practice registered  
2000 nurse shall, annually, during the month of such person's birth, register  
2001 with the Department of Public Health, [upon payment of one hundred  
2002 thirty dollars,] on blanks to be furnished by the department for such  
2003 purpose, giving such person's name in full, such person's residence and  
2004 business address and such other information as the department  
2005 requests. No such license shall be renewed unless the department is  
2006 satisfied that the person maintains current certification as either a nurse  
2007 practitioner, a clinical nurse specialist or a nurse anesthetist from one of  
2008 the following national certifying bodies which certify nurses in  
2009 advanced practice: The American Nurses' Association, the Nurses'  
2010 Association of the American College of Obstetricians and Gynecologists  
2011 Certification Corporation, the National Board of Pediatric Nurse  
2012 Practitioners and Associates or the American Association of Nurse  
2013 Anesthetists. Each person holding a license to practice as an advanced  
2014 practice registered nurse who has retired from the profession may  
2015 renew such license [, but the fee shall be ten per cent of the professional  
2016 services fee for class C, as defined in section 33-182l, plus five dollars.  
2017 Any license provided by the department at a reduced fee] but any such  
2018 license shall indicate that the advanced practice registered nurse is  
2019 retired.

2020 (3) Each person holding a license as a licensed practical nurse shall,  
2021 annually, during the month of such person's birth, register with the  
2022 Department of Public Health, [upon payment of seventy dollars,] on  
2023 blanks to be furnished by the department for such purpose, giving such  
2024 person's name in full, such person's residence and business address and  
2025 such other information as the department requests. Each person holding  
2026 a license to practice as a licensed practical nurse who has retired from  
2027 the profession may renew such license [, but the fee shall be ten per cent  
2028 of the professional services fee for class A, as defined in section 33-182l,  
2029 plus five dollars. Any license provided by the department at a reduced

2030 fee] but any such license shall indicate that the licensed practical nurse  
2031 is retired.

2032 (4) Each person holding a license as a nurse-midwife shall, annually,  
2033 during the month of such person's birth, register with the Department  
2034 of Public Health [, upon payment of one hundred thirty dollars,] on  
2035 blanks to be furnished by the department for such purpose, giving such  
2036 person's name in full, such person's residence and business address and  
2037 such other information as the department requests. No such license shall  
2038 be renewed unless the department is satisfied that the person maintains  
2039 current certification from the Accreditation Midwifery Certification  
2040 Board.

2041 (5) (A) Each person holding a license to practice physical therapy  
2042 shall, annually, during the month of such person's birth, register with  
2043 the Department of Public Health, [upon payment of the professional  
2044 services fee for class B, as defined in section 33-182l, plus five dollars,]  
2045 on blanks to be furnished by the department for such purpose, giving  
2046 such person's name in full, such person's residence and business address  
2047 and such other information as the department requests.

2048 (B) Each person holding a physical therapist assistant license shall,  
2049 annually, during the month of such person's birth, register with the  
2050 Department of Public Health, [upon payment of the professional  
2051 services fee for class A, as defined in section 33-182l, plus five dollars,]  
2052 on blanks to be furnished by the department for such purpose, giving  
2053 such person's name in full, such person's residence and business address  
2054 and such other information as the department requests.

2055 (d) No provision of this section shall be construed to apply to any  
2056 person practicing Christian Science.

2057 (e) (1) Each person holding a license or certificate issued under  
2058 section 19a-514, 20-65k, 20-74s, 20-185k, 20-185l, 20-195cc, as amended  
2059 by this act, or 20-206ll, as amended by this act, and chapters 370 to 373,  
2060 inclusive, 375, 378 to 381a, inclusive, 383 to 383c, inclusive, 383g, 384,

2061 384a, 384b, 385, 393a, 395, 399 or 400a and section 20-206n or 20-206o  
2062 shall, annually, or, in the case of a person holding a license as a marital  
2063 and family therapist associate under section 20-195c, as amended by this  
2064 act, on or before twenty-four months after the date of initial licensure,  
2065 during the month of such person's birth, apply for renewal of such  
2066 license or certificate to the Department of Public Health, giving such  
2067 person's name in full, such person's residence and business address and  
2068 such other information as the department requests.

2069 (2) Each person holding a license or certificate issued under section  
2070 19a-514, and chapters 384a, 384c, 384d, 386, 387, 388 and 398 shall apply  
2071 for renewal of such license or certificate once every two years, during  
2072 the month of such person's birth, giving such person's name in full, such  
2073 person's residence and business address and such other information as  
2074 the department requests.

2075 (3) Each person holding a certificate issued under section 20-195ttt  
2076 shall apply for renewal of such certificate once every three years, during  
2077 the month of such person's birth, giving such person's name in full, such  
2078 person's residence and business address and such other information as  
2079 the department requests.

2080 (4) Each person holding a license or certificate issued pursuant to  
2081 chapter 400c shall, annually, during the month of such person's birth,  
2082 apply for renewal of such license or certificate to the department. Each  
2083 lead training provider certified pursuant to chapter 400c and each  
2084 asbestos training provider certified pursuant to chapter 400a shall,  
2085 annually, during the anniversary month of such training provider's  
2086 initial certification, apply for renewal of such certificate to the  
2087 department.

2088 (5) Each entity holding a license issued pursuant to section 20-475  
2089 shall, annually, during the anniversary month of initial licensure, apply  
2090 for renewal of such license or certificate to the department.

2091 (6) Each person holding a license issued pursuant to section 20-162bb

2092 shall, annually, during the month of such person's birth, apply for  
2093 renewal of such license to the Department of Public Health, upon  
2094 payment of a fee of three hundred twenty dollars, giving such person's  
2095 name in full, such person's residence and business address and such  
2096 other information as the department requests.

2097 (f) Any person or entity [which] that fails to comply with the  
2098 provisions of this section shall be notified by the department that such  
2099 person's or entity's license or certificate shall become void ninety days  
2100 after the time for its renewal under this section unless it is so renewed.  
2101 Any such license shall become void upon the expiration of such ninety-  
2102 day period.

2103 (g) (1) The Department of Public Health shall administer a secure on-  
2104 line license renewal system for persons holding a license under chapters  
2105 370 to 373, inclusive, 375 to 378, inclusive, 379 to 381b, inclusive, 382a,  
2106 383 to 383d, inclusive, 383f to 388, inclusive, 393a, 395, 397a to 399,  
2107 inclusive, 400a and 400c. The department shall require such persons to  
2108 renew their licenses using the on-line renewal system and to pay  
2109 professional services fees on-line by means of a credit card or electronic  
2110 transfer of funds from a bank or credit union account, except in  
2111 extenuating circumstances, including, but not limited to, circumstances  
2112 in which a licensee does not have access to a credit card and submits a  
2113 notarized affidavit affirming that fact, the department may allow the  
2114 licensee to renew his or her license using a paper form prescribed by the  
2115 department and pay professional service fees by check or money order.

2116 (2) The department shall charge a service fee for each payment made  
2117 by means of a credit card. The Commissioner of Public Health shall  
2118 determine the rate or amount of the service fee for any such credit card  
2119 in accordance with subsection (c) of section 1-1j. Such service fee may be  
2120 waived by the commissioner for a category of fee if such waiver has been  
2121 approved by the Secretary of the Office of Policy and Management  
2122 pursuant to subsection (b) of section 1-1j.

2123 Sec. 42. Section 19a-12d of the general statutes is repealed and the  
2124 following is substituted in lieu thereof (*Effective October 1, 2025*):

2125 [(a)] On or before the last day of January, April, July and October in  
2126 each year, the Commissioner of Public Health shall certify the amount  
2127 of revenue received as a result of any fee increase in the amount of five  
2128 dollars (1) that took effect October 1, 2015, pursuant to sections 19a-88,  
2129 as amended by this act, 19a-515, 20-65k, 20-74bb, 20-74h, as amended by  
2130 this act, 20-74s, 20-149, 20-162o, 20-162bb, 20-191a, 20-195c, as amended  
2131 by this act, 20-195o, as amended by this act, 20-195cc, as amended by  
2132 this act, 20-201, 20-206b, 20-206n, 20-206r, 20-206bb, 20-206ll, as  
2133 amended by this act, 20-222a, 20-275, 20-395d, 20-398 and 20-412, (2) that  
2134 took effect October 1, 2021, pursuant to section 20-185k, and (3) that took  
2135 effect July 1, 2021, pursuant to section 20-12j, as amended by this act,  
2136 and transfer such amount to the professional assistance program  
2137 account established in section 19a-12c.

2138 [(b) On and after October 1, 2025, until January 1, 2028, in addition to  
2139 the transfers made pursuant to subsection (a) of this section, the  
2140 commissioner shall transfer an additional two dollars from each license  
2141 renewed pursuant to subdivision (1) or (3) of subsection (c) of section  
2142 19a-88 to the professional assistance program account established  
2143 pursuant to section 19a-12c. Transfers made pursuant to this subsection  
2144 shall occur at the same times and frequency as the transfers made  
2145 pursuant to subsection (a) of this section.]

2146 Sec. 43. Section 20-195c of the general statutes is repealed and the  
2147 following is substituted in lieu thereof (*Effective October 1, 2025*):

2148 (a) Each applicant for licensure as a marital and family therapist shall  
2149 present to the department satisfactory evidence that such applicant has:  
2150 (1) Completed a graduate degree program specializing in marital and  
2151 family therapy offered by a regionally accredited college or university  
2152 or an accredited postgraduate clinical training program accredited by  
2153 the Commission on Accreditation for Marriage and Family Therapy

2154 Education offered by a regionally accredited institution of higher  
2155 education; (2) completed a supervised practicum or internship with  
2156 emphasis in marital and family therapy supervised by the program  
2157 granting the requisite degree or by an accredited postgraduate clinical  
2158 training program accredited by the Commission on Accreditation for  
2159 Marriage and Family Therapy Education and offered by a regionally  
2160 accredited institution of higher education; (3) completed twenty-four  
2161 months of relevant postgraduate experience, including (A) a minimum  
2162 of one thousand hours of direct client contact offering marital and  
2163 family therapy services subsequent to being awarded a master's degree  
2164 or doctorate or subsequent to the training year specified in subdivision  
2165 (2) of this subsection, and (B) one hundred hours of postgraduate  
2166 clinical supervision provided by a licensed marital and family therapist;  
2167 and (4) passed an examination prescribed by the department. [The fee  
2168 shall be two hundred dollars for each initial application.]

2169 (b) Each applicant for licensure as a marital and family therapist  
2170 associate shall present to the department satisfactory evidence that such  
2171 applicant has completed a graduate degree program specializing in  
2172 marital and family therapy offered by a regionally accredited institution  
2173 of higher education or an accredited postgraduate clinical training  
2174 program accredited by the Commission on Accreditation for Marriage  
2175 and Family Therapy Education and offered by a regionally accredited  
2176 institution of higher education. [The fee shall be one hundred twenty-  
2177 five dollars for each initial application.]

2178 (c) The department may grant licensure without examination [,  
2179 subject to payment of fees with respect to the initial application,] to any  
2180 applicant who is currently licensed or certified as a marital or marriage  
2181 and family therapist or a marital and family therapist associate in  
2182 another state, territory or commonwealth of the United States, provided  
2183 such state, territory or commonwealth maintains licensure or  
2184 certification standards which, in the opinion of the department, are  
2185 equivalent to or higher than the standards of this state. No license shall  
2186 be issued under this section to any applicant against whom professional

2187 disciplinary action is pending or who is the subject of an unresolved  
2188 complaint.

2189 (d) (1) A license issued to a marital and family therapist issued under  
2190 this section may be renewed annually in accordance with the provisions  
2191 of section 19a-88, as amended by this act. [The fee for such renewal shall  
2192 be two hundred dollars.] Each licensed marital and family therapist  
2193 applying for license renewal shall furnish evidence satisfactory to the  
2194 commissioner of having participated in continuing education programs.  
2195 The commissioner shall adopt regulations, in accordance with chapter  
2196 54, to (A) define basic requirements for continuing education programs,  
2197 which shall include not less than one contact hour of training or  
2198 education each registration period on the topic of cultural competency  
2199 and, on and after January 1, 2016, not less than two contact hours of  
2200 training or education during the first renewal period in which  
2201 continuing education is required and not less than once every six years  
2202 thereafter on the topic of mental health conditions common to veterans  
2203 and family members of veterans, including (i) determining whether a  
2204 patient is a veteran or family member of a veteran, (ii) screening for  
2205 conditions such as post-traumatic stress disorder, risk of suicide,  
2206 depression and grief, and (iii) suicide prevention training, (B) delineate  
2207 qualifying programs, (C) establish a system of control and reporting,  
2208 and (D) provide for waiver of the continuing education requirement for  
2209 good cause.

2210 (2) A license issued to a marital and family therapist associate (A)  
2211 prior to July 1, 2023 shall expire on or before twenty-four months after  
2212 the date on which such license was issued and, (B) on or after July 1,  
2213 2023 shall expire on or before twelve months after the date on which  
2214 such license was issued. Such license may be renewed not more than  
2215 two times if issued prior to July 1, 2023, and not more than three times  
2216 if issued on or after July 1, 2023, for twelve months in accordance with  
2217 the provisions of section 19a-88, as amended by this act. [The fee for such  
2218 renewal shall be one hundred twenty-five dollars.] Each licensed  
2219 marital and family therapist associate applying for license renewal shall

2220 furnish evidence satisfactory to the commissioner of having satisfied the  
2221 continuing education requirements prescribed in subdivision (1) of this  
2222 subsection.

2223 (e) Notwithstanding the provisions of this section, an applicant who  
2224 is currently licensed or certified as a marital or marriage and family  
2225 therapist in another state, territory or commonwealth of the United  
2226 States that does not maintain standards for licensure or certification that  
2227 are equivalent to or higher than the standards in this state may  
2228 substitute three years of licensed or certified work experience in the  
2229 practice of marital and family therapy, as defined in section 20-195a, in  
2230 lieu of the requirements of subdivisions (2) and (3) of subsection (a) of  
2231 this section.

2232 (f) No fee shall be required for an application for licensure under  
2233 subsection (a) or (b) of this section or for the renewal of a license under  
2234 subsection (d) of this section.

2235 ~~[(f)]~~ (g) Notwithstanding the provisions of this section, a person who  
2236 is a graduate of a graduate degree program or a postgraduate clinical  
2237 training program described in subdivision (1) of subsection (b) of this  
2238 section may practice marital and family therapy for a period not greater  
2239 than one hundred twenty calendar days after the date such person  
2240 completed such program, provided such person works under the  
2241 clinical supervision of a licensed marital family therapist.

2242 Sec. 44. Section 20-195o of the general statutes is repealed and the  
2243 following is substituted in lieu thereof (*Effective October 1, 2025*):

2244 (a) Application for licensure shall be on forms prescribed and  
2245 furnished by the commissioner. Each applicant shall furnish evidence  
2246 satisfactory to the commissioner that he or she has met the requirements  
2247 of section 20-195n. [The application fee for a clinical social worker  
2248 license shall be two hundred dollars. The application fee for a master  
2249 social worker license shall be one hundred twenty-five dollars.]



2250 (b) (1) Notwithstanding the provisions of section 20-195n concerning  
2251 examinations, on or before October 1, 2015, the commissioner may issue  
2252 a license without examination, to any master social worker applicant  
2253 who demonstrates to the satisfaction of the commissioner that, on or  
2254 before October 1, 2013, he or she held a master's degree from a social  
2255 work program accredited by the Council on Social Work Education or,  
2256 if educated outside the United States or its territories, completed an  
2257 educational program deemed equivalent by the council.

2258 (2) Notwithstanding the provisions of section 20-195n concerning  
2259 examinations, the commissioner shall waive the requirement to pass the  
2260 masters level examination of the Association of Social Work Boards or  
2261 any other examination prescribed by the commissioner, as described in  
2262 subsection (b) of section 20-195n until January 1, 2026, at which time  
2263 such requirement shall be reinstated. Not later than July 1, 2025, the  
2264 commissioner shall notify institutions of higher education offering  
2265 social work programs about the reinstatement of the examination for all  
2266 persons graduating after January 1, 2026.

2267 (c) Each person licensed pursuant to this chapter may apply for  
2268 renewal of such licensure in accordance with the provisions of  
2269 subsection (e) of section 19a-88, as amended by this act. [A fee of two  
2270 hundred dollars shall accompany each renewal application for a  
2271 licensed clinical social worker and a fee of one hundred twenty-five  
2272 dollars shall accompany each renewal application for a licensed master  
2273 social worker.] Each such applicant shall furnish evidence satisfactory  
2274 to the commissioner of having satisfied the continuing education  
2275 requirements prescribed in section 20-195u.

2276 (d) No fee shall be required for an application for licensure under  
2277 subsection (a) of this section or for the renewal of a license under  
2278 subsection (c) of this section.

2279 ~~[(d)]~~ (e) (1) An individual who has been convicted of any criminal  
2280 offense may request, in writing, at any time, that the commissioner

2281 determine whether such individual's criminal conviction disqualifies  
2282 the individual from obtaining a license issued or conferred by the  
2283 commissioner pursuant to this chapter based on (A) the nature of the  
2284 conviction and its relationship to the individual's ability to safely or  
2285 competently perform the duties or responsibilities associated with such  
2286 license, (B) information pertaining to the degree of rehabilitation of the  
2287 individual, and (C) the time elapsed since the conviction or release of  
2288 the individual.

2289 (2) An individual making such request shall include (A) details of the  
2290 individual's criminal conviction, and (B) any payment required by the  
2291 commissioner. The commissioner may charge a fee of not more than  
2292 fifteen dollars for each request made under this subsection. The  
2293 commissioner may waive such fee.

2294 (3) Not later than thirty days after receiving a request under this  
2295 subsection, the commissioner shall inform the individual making such  
2296 request whether, based on the criminal record information provided,  
2297 such individual is disqualified from receiving or holding a license  
2298 issued or conferred pursuant to this chapter.

2299 (4) The commissioner is not bound by a determination made under  
2300 this subsection, if, upon further investigation, the commissioner  
2301 determines that an individual's criminal conviction differs from the  
2302 information presented in the determination request.

2303 Sec. 45. Section 20-195t of the general statutes is repealed and the  
2304 following is substituted in lieu thereof (*Effective October 1, 2025*):

2305 The department may issue a temporary permit to an applicant for  
2306 licensure as a master social worker who holds a master's degree from a  
2307 social work educational program, as described in section 20-195n, but  
2308 who has not yet taken the licensure examination prescribed in section  
2309 20-195n,. Such temporary permit shall authorize the holder to practice  
2310 as a master social worker as provided for in section 20-195s. Prior to June  
2311 30, 2024, such temporary permit shall be valid for a period not to exceed

2312 one year after the date of issuance, shall not be renewable and shall not  
2313 become void solely because the applicant fails to pass such examination.  
2314 On and after July 1, 2024, such temporary permit shall be valid for a  
2315 period not to exceed one hundred twenty calendar days after the date  
2316 of issuance, shall not be renewable and, if the applicant fails to pass such  
2317 examination, shall become void and shall not be reissued. [The fee for a  
2318 temporary permit shall be fifty dollars] No fee shall be required for the  
2319 issuance of a temporary permit under this section.

2320 Sec. 46. Subsections (a) and (b) of section 20-195cc of the general  
2321 statutes are repealed and the following is substituted in lieu thereof  
2322 (*Effective October 1, 2025*):

2323 (a) The Commissioner of Public Health shall grant a license (1) as a  
2324 professional counselor to any applicant who furnishes evidence  
2325 satisfactory to the commissioner that such applicant has met the  
2326 requirements of section 20-195dd, and (2) as a professional counselor  
2327 associate to any applicant who furnishes evidence satisfactory to the  
2328 commissioner that such applicant has met the requirements of section  
2329 20-195dd. The commissioner shall develop and provide application  
2330 forms. [The application fee for a professional counselor shall be two  
2331 hundred dollars. The application fee for a professional counselor  
2332 associate shall be one hundred twenty-five dollars.]

2333 (b) Licenses issued to professional counselors and professional  
2334 counselor associates under this section may be renewed annually  
2335 pursuant to section 19a-88, as amended by this act. [The fee for such  
2336 renewal shall be two hundred dollars for a professional counselor and  
2337 one hundred twenty-five dollars for a professional counselor associate.]  
2338 Each licensed professional counselor and professional counselor  
2339 associate applying for license renewal shall furnish evidence  
2340 satisfactory to the commissioner of having participated in continuing  
2341 education programs. The commissioner shall adopt regulations, in  
2342 accordance with chapter 54, to (1) define basic requirements for  
2343 continuing education programs that shall include (A) not less than one

2344 contact hour of training or education each registration period on the  
2345 topic of cultural competency, (B) on and after January 1, 2016, not less  
2346 than two contact hours of training or education during the first renewal  
2347 period in which continuing education is required and not less than once  
2348 every six years thereafter on the topic of mental health conditions  
2349 common to veterans and family members of veterans, including (i)  
2350 determining whether a patient is a veteran or family member of a  
2351 veteran, (ii) screening for conditions such as post-traumatic stress  
2352 disorder, risk of suicide, depression and grief, and (iii) suicide  
2353 prevention training, and (C) on and after January 1, 2018, not less than  
2354 three contact hours of training or education each registration period on  
2355 the topic of professional ethics, (2) delineate qualifying programs, (3)  
2356 establish a system of control and reporting, and (4) provide for a waiver  
2357 of the continuing education requirement for good cause.

2358 (c) No fee shall be required for an application for licensure under  
2359 subsection (a) of this section or for the renewal of a license under  
2360 subsection (b) of this section.

2361 Sec. 47. Section 20-333 of the general statutes is repealed and the  
2362 following is substituted in lieu thereof (*Effective October 1, 2025*):

2363 (a) (1) To obtain a license under this chapter, an applicant shall have  
2364 attained such applicant's eighteenth birthday and shall furnish such  
2365 evidence of competency as the appropriate board or the Commissioner  
2366 of Consumer Protection shall require. A recommendation for review  
2367 issued pursuant to section 31-22u shall be sufficient to demonstrate such  
2368 competency. The applicant shall satisfy such board or the commissioner  
2369 that such applicant possesses a diploma or other evidence of graduation  
2370 from the eighth grade of grammar school, or possesses an equivalent  
2371 education to be determined on examination and has the requisite skill  
2372 to perform the work in the trade for which such applicant is applying  
2373 for a license and can comply with all other requirements of this chapter  
2374 and the regulations adopted under this chapter. A recommendation for  
2375 review issued pursuant to section 31-22u shall be sufficient to

2376 demonstrate that an applicant possesses such requisite skill and can  
2377 comply with all other requirements of this chapter and the regulations  
2378 adopted under this chapter. For any application submitted pursuant to  
2379 this section that requires a hearing or other action by the applicable  
2380 examining board or the commissioner, such hearing or other action by  
2381 the applicable examining board or the commissioner shall occur not  
2382 later than thirty days after the date of submission for such application.

2383 [Upon] (2) Except as provided in subdivision (3) of this subsection,  
2384 upon application for any such license, the applicant shall pay to the  
2385 department a nonrefundable application fee [of ninety dollars for a  
2386 license under subdivisions (2) and (3) of subsection (a) and subdivision  
2387 (4) of subsection (e) of section 20-334a, or a nonrefundable application  
2388 fee of one hundred fifty dollars for a license under subdivision (1) of  
2389 subsection (a), subdivisions (1) and (2) of subsection (b), subdivision (1)  
2390 of subsection (c) and subdivisions (1), (2) and (3) of subsection (e) of  
2391 section 20-334a.] as follows:

2392 (A) For an unlimited contractor's or a limited contractor's license  
2393 under subdivision (1) of subsection (a) of section 20-334a, as amended  
2394 by this act, one hundred fifty dollars; and

2395 (B) For an unlimited journeyman's or a limited journeyman's license  
2396 or an apprentice's permit under subdivisions (2) and (3) of subsection  
2397 (a) of section 20-334a, as amended by this act, ninety dollars.

2398 (3) No application fee shall be required for the following licenses:

2399 (A) Unlimited electrical contractor or unlimited electrical  
2400 journeyman;

2401 (B) Limited electrical contractor or limited electrical journeyman;

2402 (C) Limited solar electric contractor or limited solar electric  
2403 journeyman;

2404 (D) Unlimited heating, piping and cooling contractor or unlimited

2405 heating, piping and cooling journeyman;

2406 (E) Limited heating, piping and cooling contractor or limited heating,  
2407 piping and cooling journeyman;

2408 (F) Heating, piping and cooling operating stationary engineer;

2409 (G) Unlimited plumbing and piping contractor or unlimited  
2410 plumbing and piping journeyman;

2411 (H) Limited plumbing and piping contractor or unlimited plumbing  
2412 and piping journeyman; or

2413 (I) Limited sheet metal work contractor or limited sheet metal work  
2414 journeyman.

2415 (4) Any [such] application fee required under this section shall be  
2416 waived for persons who present a recommendation for review issued  
2417 pursuant to section 31-22u.

2418 (b) (1) The department shall conduct such written, oral and practical  
2419 examinations as the appropriate board, with the consent of the  
2420 commissioner, deems necessary to test the knowledge of the applicant  
2421 in the work for which a license is being sought. The department shall  
2422 allow any applicant, who has not participated in an apprenticeship  
2423 program but presents a recommendation for review issued pursuant to  
2424 section 31-22u, to sit for any such examination.

2425 (2) Any person completing the required apprentice training program  
2426 for a journeyman's license under section 20-334a, as amended by this  
2427 act, shall, within thirty days following such completion, apply for a  
2428 licensure examination given by the department. If an applicant does not  
2429 pass such licensure examination, the commissioner shall provide each  
2430 failed applicant with information on how to retake the examination and  
2431 a report describing the applicant's strengths and weaknesses in such  
2432 examination. Any apprentice permit issued under section 20-334a, as  
2433 amended by this act, to an applicant who fails three licensure

2434 examinations in any one-year period shall remain in effect if such  
2435 applicant applies for and takes the first licensure examination given by  
2436 the department following the one-year period from the date of such  
2437 applicant's third and last unsuccessful licensure examination.  
2438 Otherwise, such permit shall be revoked as of the date of the first  
2439 examination given by the department following expiration of such one-  
2440 year period.

2441 (c) The Commissioner of Consumer Protection, subject to section 46a-  
2442 80, may deny a license or may issue a license pursuant to a consent order  
2443 containing conditions that shall be met by the applicant if the applicant  
2444 reports that he or she has been found guilty or convicted as a result of  
2445 an act which constitutes a felony under (1) the laws of this state at the  
2446 time of application for such license, (2) federal law at the time of  
2447 application for such license, or (3) the laws of another jurisdiction, and  
2448 which, if committed within this state, would constitute a felony under  
2449 the laws of this state.

2450 (d) When an applicant has qualified for a license, the department  
2451 shall, upon receipt of the license fee, if applicable, or upon waiver of  
2452 such fee pursuant to section 20-335, as amended by this act, issue to such  
2453 applicant a license entitling such applicant to engage in the work or  
2454 occupation for which a license was sought and shall register each  
2455 successful applicant's name and address in the roster of licensed persons  
2456 authorized to engage in the work or occupation within the appropriate  
2457 board's authority. All fees and other moneys collected by the  
2458 department shall be promptly transmitted to the State Treasurer as  
2459 provided in section 4-32.

2460 Sec. 48. Section 20-334a of the general statutes is repealed and the  
2461 following is substituted in lieu thereof (*Effective October 1, 2025*):

2462 (a) Except as otherwise provided in this section, the following  
2463 licenses may be issued by the Department of Consumer Protection, with  
2464 the advice and assistance of the boards, under the provisions of section

2465 20-333, as amended by this act:

2466 (1) (A) An unlimited contractor's license may be issued to a person  
2467 who has served as a journeyman in the trade for which such person  
2468 seeks a license for not less than two years and, if such service as a  
2469 journeyman was outside this state, has furnished evidence satisfactory  
2470 to the appropriate state board or the department that such service is  
2471 comparable to similar service in this state, or has furnished satisfactory  
2472 evidence of education and experience and has passed an examination  
2473 which has demonstrated that such person is competent in all aspects of  
2474 such trade to be an unlimited contractor.

2475 (B) A limited contractor's license may be issued to a person who  
2476 fulfills the requirements of subparagraph (A) of this subdivision as to a  
2477 specific area or areas within the trade for which such person seeks a  
2478 license.

2479 (C) The holder of an unlimited or a limited contractor's license may,  
2480 within the trade, or the area or areas of the trade, for which such holder  
2481 has been licensed, furnish supplies and do layout, installation, repair  
2482 and maintenance work and distribute and handle materials, provided  
2483 nothing in this subdivision shall be construed to authorize the  
2484 performance of any action for which licensure is required under the  
2485 provisions of chapter 390 or 391. Such licensee shall furnish the board or  
2486 the department with evidence that such licensee will comply with all  
2487 state requirements pertaining to workers' compensation and  
2488 unemployment insurance and that such evidence shall be available to  
2489 any properly interested person prior to the issuance of a license under  
2490 this subdivision.

2491 (2) (A) An unlimited journeyman's license may be issued to any  
2492 person who has completed a bona fide apprenticeship program,  
2493 including not less than four years' experience in the trade for which such  
2494 person seeks a license, and has demonstrated such person's competency  
2495 to perform all services included in the trade for which a license is sought



2496 by successfully completing the applicable state licensure examination.

2497 (B) A limited journeyman's license may be issued to a person who  
2498 fulfills the requirements of subparagraph (A) of this subdivision in a  
2499 specific area or areas of the trade for which such person seeks a license,  
2500 provided the length of experience required may be less than four years  
2501 for such area or areas of the trade.

2502 (3) An apprentice's permit may be issued for the performance of work  
2503 in a trade licensed under the provisions of this chapter, for the purpose  
2504 of training, which work may be performed only under the supervision  
2505 of a licensed contractor or journeyman.

2506 (4) An apprentice permit shall expire upon the failure of the  
2507 apprentice holding such permit to apply for the first licensure  
2508 examination given by the department following completion of an  
2509 apprentice training program as provided in subdivision (2) of this  
2510 subsection.

2511 (b) The following licenses for solar thermal work may be issued by  
2512 the department, with the advice and assistance of the examining board  
2513 for heating, piping, cooling and sheet metal work, under the provisions  
2514 of section 20-333, as amended by this act, including an examination on  
2515 solar work:

2516 (1) A solar thermal contractor's license may be issued to any person  
2517 who (A) not later than July 1, 1984, (i) has been issued a P-1, P-3, S-1, S-  
2518 3, S-5, S-7, D-1 or D-3 license under subdivision (1) of subsection (a) of  
2519 this section or installs at least six fully operational solar hot water  
2520 heating systems, and (ii) qualifies for a solar thermal contractor's license  
2521 under section 20-333, as amended by this act, or (B) has served as a solar  
2522 thermal journeyman for not less than two years.

2523 (2) A solar thermal journeyman's license may be issued to any person  
2524 who (A) not later than July 1, 1984, (i) is issued a P-2, P-4, S-2, S-4, S-6,  
2525 S-8, D-2 or D-4 license under subdivision (2) of subsection (a) of this

2526 section, and (ii) qualifies for a solar thermal journeyman's license under  
2527 section 20-333, as amended by this act, (B) after July 1, 1984, is issued a  
2528 P-2, P-4, S-2, S-4, S-6, S-8, D-2 or D-4 license under subdivision (2) of  
2529 subsection (a) of this section and whose bona fide apprenticeship  
2530 program includes instruction in solar thermal work, or (C) after July 1,  
2531 1984, completes a bona fide solar thermal work apprenticeship program  
2532 and has not less than two years' experience in solar thermal work. A  
2533 solar thermal journeyman may work only under the supervision of a  
2534 licensed solar thermal contractor.

2535 (3) A solar thermal apprentice's permit may be issued for the  
2536 performance of solar thermal work for the purpose of training. Such  
2537 work may be performed only under the supervision of a licensed solar  
2538 thermal contractor or journeyman.

2539 (c) The following licenses for fire protection sprinkler systems work  
2540 may be issued by the department:

2541 (1) A fire protection sprinkler contractor's license may be issued to a  
2542 person who provides satisfactory evidence of education and experience  
2543 in fire protection sprinkler systems work, as defined in subdivision (9)  
2544 of section 20-330, and who has passed an examination which has  
2545 demonstrated competence in all aspects of such trade. Applicants for  
2546 such license shall complete a form provided by the commissioner; and

2547 (2) [a] A journeyman sprinkler fitter's license may be issued to a  
2548 person who has completed a bona fide apprenticeship program  
2549 pursuant to section 20-334c, and who has not less than four [years] years'  
2550 experience in fire protection sprinkler systems work, as defined in  
2551 subdivision (9) of section 20-330, or who has been licensed under this  
2552 section, and has passed an examination which has demonstrated  
2553 competence in all aspects of such trade. Applicants for such license shall  
2554 complete a form provided by the department.

2555 (d) The following licenses for irrigation work may be issued by the  
2556 department upon authorization of the examining board for plumbing

2557 and piping work under the provisions of section 20-333, as amended by  
2558 this act: (1) An irrigation contractor's license, and (2) an irrigation  
2559 journeyman's license.

2560 (e) The following licenses for sheet metal work may be issued by the  
2561 department upon authorization of the examining board for heating,  
2562 piping, cooling and sheet metal work, under the provisions of section  
2563 20-333, as amended by this act, in addition to any licenses or permits  
2564 issued for such work under subsection (a) of this section:

2565 [(1) Prior to January 1, 2002, a limited contractor's license for large  
2566 commercial sheet metal work may be issued to any person who has  
2567 worked as a sheet metal contractor or successfully worked in such trade  
2568 in the capacity of a journeyman sheet metal worker for not less than two  
2569 years.

2570 (2) On or after January 1, 2002, a] (1) A limited contractor's license for  
2571 large commercial sheet metal work may be issued to any person who  
2572 has (A) served as a journeyman in the trade for which such person seeks  
2573 a license for not less than two years, and (B) if such service as a  
2574 journeyman was outside this state, furnished evidence satisfactory to  
2575 the examining board for heating, piping, cooling and sheet metal work  
2576 that such service is comparable to similar service in this state.

2577 [(3) Prior to January 1, 2002, a limited journeyman's license for large  
2578 commercial sheet metal work may be issued to any person who has (A)  
2579 successfully completed a bona fide apprenticeship program, including  
2580 not less than four years of experience in the trade for which such person  
2581 seeks a license, or (B) demonstrated such person's competency to  
2582 perform such work by furnishing proof of continuous employment in  
2583 such trade for not less than eight thousand hours within the previous  
2584 five years, subject to the approval of the examining board for heating,  
2585 piping, cooling and sheet metal work.

2586 (4) On or after January 1, 2002, a] (2) A limited journeyman's license  
2587 for large commercial sheet metal work may be issued to any person who

2588 has (A) successfully completed a bona fide apprenticeship program,  
2589 including not less than four years of experience in the trade for which  
2590 such person seeks a license, and (B) demonstrated such person's  
2591 competency to perform all services included in the trade for which a  
2592 license is sought by successfully completing the applicable state  
2593 licensure examination.

2594 (f) On and after January 1, 2002, the following licenses for automotive  
2595 glass work and flat glass work may be issued by the department upon  
2596 authorization of the examining board for automotive glass work and flat  
2597 glass work, under the provisions of section 20-333, as amended by this  
2598 act:

2599 (1) [On and after January 1, 2002, but before January 1, 2003, an  
2600 unlimited contractor's license for automotive glass work or flat glass  
2601 work may be issued to any person who has served as a journeyman in  
2602 the trade for which such person seeks a license for not less than three  
2603 years. On and after January 1, 2002, an] An unlimited contractor's license  
2604 for automotive glass work or flat glass work may be issued to any  
2605 person who (A) has served as a journeyman in the trade for which such  
2606 person seeks a license for not less than three years and, if such service  
2607 as a journeyman was outside this state, has furnished evidence  
2608 satisfactory to the examining board for automotive glass work and flat  
2609 glass work that such service is comparable to similar service in this state,  
2610 and (B) has furnished satisfactory evidence of education and experience  
2611 and has passed an examination which has demonstrated that such  
2612 person is competent in all aspects of such trade to be an unlimited  
2613 contractor for automotive glass work or flat glass work.

2614 (2) [On and after January 1, 2002, but before January 1, 2003, an  
2615 unlimited journeyman's license for automotive glass work or flat glass  
2616 work may be issued to any person who has served in the trade for which  
2617 such person seeks a license for not less than two years. On and after  
2618 January 1, 2002, an] An unlimited journeyman's license for automotive  
2619 glass work or flat glass work may be issued to any person who has

2620 successfully completed a bona fide apprenticeship program as required  
2621 by the examining board for automotive glass work and flat glass work,  
2622 and has demonstrated such person's competency to perform all services  
2623 included in the trade for which a license is sought by successfully  
2624 completing the applicable state licensure examination.

2625 (g) [On or after July 1, 2003, a] A medical gas and vacuum systems  
2626 certificate for medical gas and vacuum systems work may be issued by  
2627 the department, upon the authorization of the Plumbing and Piping  
2628 Work Board or the Heating, Piping and Cooling Work Board, as  
2629 appropriate, to any person who (1) has been issued a P-1, P-2, S-1, S-2,  
2630 S-3 or S-4 license under subdivision (1) of subsection (a) of this section,  
2631 (2) has been certified as a medical gas and vacuum system brazer issued  
2632 in accordance with the standards of Section IX entitled "Welding and  
2633 Brazing Qualifications" of the American Society of Mechanical  
2634 Engineers Boiler and Pressure Vessel Code, and (3) has been certified as  
2635 having completed an approved training course on medical gas and  
2636 vacuum system installation as required by American National  
2637 Standards Institute-American Society of Sanitary Engineering Series  
2638 6000. No person shall perform medical gas and vacuum systems work  
2639 unless such person has obtained a certificate pursuant to this subsection.  
2640 Such certificate shall be renewed consistent with the renewal process for  
2641 the prerequisite licenses. The fee for such certificate shall be fifty dollars.

2642 (h) A limited sheet metal power industry license may be issued to any  
2643 person upon authorization of the examining board for heating, piping,  
2644 cooling and sheet metal work, subject to the provisions of section 20-  
2645 333, as amended by this act. Prior to taking the licensure examination,  
2646 an applicant shall successfully complete an education and training  
2647 program established and approved by the Labor Department with the  
2648 advice of the Connecticut State Apprenticeship Council. The holder of  
2649 such license may only install, erect, replace, repair or alter breeching  
2650 exhaust and inlet air systems at electric generation facilities, including,  
2651 but not limited to, cogeneration plants, bio-mass facilities, blast  
2652 furnaces, combined cycle facilities, fossil fuel, gas and hydro power

2653 facilities, incinerators and nuclear power facilities. The holder of such  
2654 license may only perform such work while in the employ of a contractor  
2655 licensed to perform such sheet metal work under this chapter.

2656 (i) The Electrical Work Board shall authorize any person to install,  
2657 service and repair residential security systems limited to twenty-five  
2658 volts and five amperes in one to three-family residential dwellings,  
2659 provided the person is in the employ of an electrical contractor holding  
2660 an E-1 unlimited contractor license or an L-5 contractor license issued  
2661 pursuant to subdivision (1) of subsection (a) of this section and the  
2662 person has successfully completed an apprenticeship and training  
2663 program established and approved by the Labor Department with the  
2664 advice of the Connecticut State Apprenticeship Council. Any person  
2665 authorized to work under this subsection shall not perform  
2666 telecommunications electrical work, as defined in section 20-340b, with  
2667 the exception of work involving interface wiring from a residential  
2668 security system to an existing telephone connection for monitoring  
2669 purposes. Any person who is authorized to work under this subsection  
2670 shall, no later than fifteen months after being issued [said] such  
2671 authorization, secure an L-6 limited electrical journeyman's license  
2672 pursuant to subdivision (2) of subsection (a) of this section.

2673 Sec. 49. Section 20-334e of the general statutes is repealed and the  
2674 following is substituted in lieu thereof (*Effective October 1, 2025*):

2675 Any person who has been issued an L-5 or L-6 license pursuant to  
2676 subdivision (1) of subsection (a) of section 20-334a, as amended by this  
2677 act, shall be eligible to take the licensure examination for a C-5 or C-6  
2678 license issued pursuant to subdivision (1) of subsection (a) of section 20-  
2679 334a, as amended by this act, provided such person submits a complete  
2680 license application [and a nonrefundable application fee pursuant to  
2681 section 20-333] and provides satisfactory evidence of experience in the  
2682 field of telecommunications work to the Electrical Work Board.

2683 Sec. 50. Section 20-335 of the general statutes is repealed and the

2684 following is substituted in lieu thereof (*Effective October 1, 2025*):

2685       [Any] (a) (1) Except as provided in subdivision (2) of this subsection,  
2686 any person who has successfully completed an examination for such  
2687 person's initial license under this chapter shall pay to the Department of  
2688 Consumer Protection a fee of one hundred fifty dollars for a contractor's  
2689 license or a fee of one hundred twenty dollars for any other such license.  
2690 Any such initial license fee shall be waived for persons who present a  
2691 recommendation for review issued pursuant to section 31-22u.

2692       (2) No fee shall be required for the issuance of any initial license  
2693 under this section for a person exempt from paying the application fee  
2694 pursuant to subdivision (3) of subsection (a) of section 20-333, as  
2695 amended by this act.

2696       (b) (1) All such licenses shall expire annually. No person shall carry  
2697 on or engage in the work or occupations subject to this chapter after the  
2698 expiration of such person's license until such person has filed an  
2699 application bearing the date of such person's registration card with the  
2700 appropriate board. Such application shall be in writing, addressed to the  
2701 secretary of the board from which such renewal is sought and signed by  
2702 the person applying for such renewal. A licensee applying for renewal  
2703 shall, at such times as the commissioner shall by regulation prescribe,  
2704 furnish evidence satisfactory to the board that the licensee has  
2705 completed any continuing professional education required under  
2706 sections 20-330 to 20-341, inclusive, or any regulations adopted  
2707 thereunder.

2708       (2) The board may renew such license if the application for such  
2709 renewal is received by the board no later than one month after the date  
2710 of expiration of such license. [upon] Except as provided in subdivision  
2711 (3) of this subsection, the licensee shall make payment to the department  
2712 of a renewal fee of one hundred fifty dollars in the case of a contractor  
2713 and of one hundred twenty dollars for any other such license. For any  
2714 completed renewal application submitted pursuant to this section that

2715 requires a hearing or other action by the applicable examining board,  
2716 such hearing or other action by the applicable examining board shall  
2717 occur not later than thirty days after the date of submission for such  
2718 completed renewal application.

2719 (3) No fee shall be required for the renewal of a license under this  
2720 section for a person exempt from paying the application fee pursuant to  
2721 subdivision (3) of subsection (a) of section 20-333, as amended by this  
2722 act.

2723 [The] (4) If applicable, the department shall issue a receipt stating the  
2724 fact of [such] the payment made under subdivision (2) of this subsection,  
2725 which receipt shall be a license to engage in such work or occupation. A  
2726 licensee who has failed to renew such licensee's license for a period of  
2727 over two years from the date of expiration of such license shall have it  
2728 reinstated only upon complying with the requirements of section 20-  
2729 333, as amended by this act. All license fees and renewal fees paid to the  
2730 department pursuant to this section shall be deposited in the General  
2731 Fund.

2732 Sec. 51. Subsection (g) of section 20-331 of the general statutes is  
2733 repealed and the following is substituted in lieu thereof (*Effective October*  
2734 *1, 2025*):

2735 (g) The Automotive Glass Work and Flat Glass Work Board shall  
2736 consist of eight members who shall be residents of this state, one of  
2737 whom shall be a general contractor or an unlimited contractor licensed  
2738 to perform automotive glass work under this chapter, one of whom shall  
2739 be a general contractor or an unlimited contractor licensed to perform  
2740 flat glass work under this chapter, one of whom shall be an unlimited  
2741 contractor licensed to perform automotive glass work under this  
2742 chapter, one of whom shall be an unlimited contractor licensed to  
2743 perform flat glass work under this chapter, one of whom shall be an  
2744 unlimited journeyman licensed to perform flat glass work under this  
2745 chapter and three of whom shall be public members. The initial



2746 members appointed under this subsection need not be licensed to  
2747 perform such work under this chapter before January 1, 2001, provided  
2748 such initial members shall satisfy the applicable criteria set forth in  
2749 subsection [(e)] (f) of section 20-334a of the general statutes, revision of  
2750 1958, revised to January 1, 2001. On and after January 1, 2001, each  
2751 member appointed under this subsection shall be licensed as provided  
2752 in this subsection.

2753 Sec. 52. Subsection (l) of section 10-145b of the general statutes is  
2754 repealed and the following is substituted in lieu thereof (*Effective October*  
2755 *1, 2025*):

2756 (l) [Upon application to the State Board of Education for the issuance  
2757 of any certificate in accordance with this section and section 10-145d,  
2758 there shall be paid to the board by or on behalf of the applicant a  
2759 nonreturnable fee of two hundred dollars in the case of an applicant for  
2760 an initial educator certificate, two hundred fifty dollars in the case of an  
2761 applicant for a provisional educator certificate and three hundred  
2762 seventy-five dollars in the case of an applicant for a professional  
2763 educator certificate, except that applicants for certificates for teaching  
2764 adult education programs mandated under subparagraph (A) of  
2765 subsection (a) of section 10-69 shall pay a fee of one hundred dollars;  
2766 persons eligible for a certificate or endorsement for which the fee is less  
2767 than that applied for shall receive an appropriate refund; persons not  
2768 eligible for any certificate shall receive a refund of the application fee  
2769 minus fifty dollars; and persons holding standard or permanent  
2770 certificates on July 1, 1989, who apply for professional certificates to  
2771 replace the standard or permanent certificates, shall not be required to  
2772 pay such a fee. Upon application to the State Board of Education for the  
2773 issuance of a subject area endorsement there shall be paid to the board  
2774 by or on behalf of such applicant a nonreturnable fee of one hundred  
2775 dollars.] No fee shall be required for an application to the State Board of  
2776 Education for the issuance of a certificate, a temporary certificate or a  
2777 subject area endorsement under this section. With each request for a  
2778 duplicate copy of any such certificate or endorsement there shall be paid

2779 to the board a nonreturnable fee of fifty dollars.

2780 Sec. 53. Subsection (p) of section 3-20j of the general statutes is  
2781 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
2782 *2025*):

2783 (p) (1) Prior to July 1, [2025] 2027, net earnings of investments of  
2784 proceeds of bonds issued pursuant to section 3-20, as amended by this  
2785 act, or pursuant to this section and accrued interest on the issuance of  
2786 such bonds and premiums on the issuance of such bonds shall be  
2787 deposited to the credit of the General Fund, after (A) payment of any  
2788 expenses incurred by the Treasurer or State Bond Commission in  
2789 connection with such issuance, or (B) application to interest on bonds,  
2790 notes or other obligations of the state.

2791 (2) On and after July 1, [2025] 2027, notwithstanding subsection (f) of  
2792 section 3-20, (A) net earnings of investments of proceeds of bonds issued  
2793 pursuant to section 3-20, as amended by this act, or pursuant to this  
2794 section and accrued interest on the issuance of such bonds shall be  
2795 deposited to the credit of the General Fund, and (B) premiums, net of  
2796 any original issue discount, on the issuance of such bonds shall, after  
2797 payment of any expenses incurred by the Treasurer or State Bond  
2798 Commission in connection with such issuance, be deposited at the  
2799 direction of the Treasurer to the credit of an account or fund to fund all  
2800 or a portion of any purpose or project authorized by the State Bond  
2801 Commission pursuant to any bond act up to the amount authorized by  
2802 the State Bond Commission, provided the bonds for such purpose or  
2803 project are unissued, and provided further the certificate of  
2804 determination the Treasurer files with the secretary of the State Bond  
2805 Commission for such authorized bonds sets forth the amount of the  
2806 deposit applied to fund each such purpose and project. Upon such  
2807 filing, the Treasurer shall record bonds in the amount of net premiums  
2808 credited to each purpose and project as set forth in the certificate of  
2809 determination of the Treasurer as deemed issued and retired and the  
2810 Treasurer shall not thereafter exercise authority to issue bonds in such

2811 amount for such purpose or project. Upon such recording by the  
 2812 Treasurer, such bonds shall be deemed to have been issued, retired and  
 2813 no longer authorized for issuance or outstanding for the purposes of  
 2814 section 3-21, and for the purpose of aligning the funding of such  
 2815 authorized purpose and project with amounts generated by net  
 2816 premiums, but shall not constitute an actual bond issuance or bond  
 2817 retirement for any other purposes including, but not limited to, financial  
 2818 reporting purposes.

2819       Sec. 54. Sections 3-20i, 12-217ll and 32-41v of the general statutes are  
 2820 repealed. (*Effective from passage*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to income years commencing on or after January 1, 2025</i>	12-217(a)(4)
Sec. 2	<i>from passage</i>	12-218e(k)
Sec. 3	<i>from passage</i>	12-217jj(b)
Sec. 4	<i>from passage</i>	12-211a(a)
Sec. 5	<i>from passage</i>	12-217jj(h)(1)
Sec. 6	<i>from passage</i>	32-1m(a)(10)
Sec. 7	<i>from passage</i>	32-1p(6)
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	12-214(b)(4)
Sec. 10	<i>January 1, 2026</i>	12-219(a)(1)
Sec. 11	<i>July 1, 2025, and applicable to income years commencing on or after January 1, 2025</i>	12-217ee
Sec. 12	<i>July 1, 2025</i>	4-30a(a)
Sec. 13	<i>July 1, 2025</i>	3-20(cc)
Sec. 14	<i>from passage and applicable to income and taxable years commencing on or after January 1, 2025</i>	8-395a(b)

Sec. 15	<i>from passage and applicable to taxable years commencing on or after January 1, 2025</i>	12-704c
Sec. 16	<i>July 1, 2026, and applicable to calendar quarters commencing on or after July 1, 2026</i>	12-263q
Sec. 17	<i>July 1, 2026, and applicable to calendar quarters commencing on or after July 1, 2026</i>	12-263s(b)
Sec. 18	<i>July 1, 2026</i>	17b-239e(c)
Sec. 19	<i>July 1, 2025</i>	3-114c
Sec. 20	<i>July 1, 2025</i>	3-114m
Sec. 21	<i>from passage</i>	3-115b
Sec. 22	<i>from passage</i>	New section
Sec. 23	<i>October 1, 2025</i>	20-12b(a) and (b)
Sec. 24	<i>October 1, 2025</i>	20-12j
Sec. 25	<i>October 1, 2025</i>	20-86c
Sec. 26	<i>October 1, 2025</i>	20-86g
Sec. 27	<i>October 1, 2025</i>	20-93
Sec. 28	<i>October 1, 2025</i>	20-94
Sec. 29	<i>October 1, 2025</i>	20-94a
Sec. 30	<i>October 1, 2025</i>	20-96
Sec. 31	<i>October 1, 2025</i>	20-97
Sec. 32	<i>October 1, 2025</i>	20-126i
Sec. 33	<i>October 1, 2025</i>	20-126k
Sec. 34	<i>October 1, 2025</i>	20-206ll(a)
Sec. 35	<i>October 1, 2025</i>	20-206mm(c)
Sec. 36	<i>October 1, 2025</i>	20-70(a)
Sec. 37	<i>October 1, 2025</i>	20-71
Sec. 38	<i>October 1, 2025</i>	20-74d
Sec. 39	<i>October 1, 2025</i>	20-74f(a)
Sec. 40	<i>October 1, 2025</i>	20-74h
Sec. 41	<i>October 1, 2025</i>	19a-88
Sec. 42	<i>October 1, 2025</i>	19a-12d
Sec. 43	<i>October 1, 2025</i>	20-195c
Sec. 44	<i>October 1, 2025</i>	20-195o
Sec. 45	<i>October 1, 2025</i>	20-195t

Sec. 46	<i>October 1, 2025</i>	20-195cc(a) and (b)
Sec. 47	<i>October 1, 2025</i>	20-333
Sec. 48	<i>October 1, 2025</i>	20-334a
Sec. 49	<i>October 1, 2025</i>	20-334e
Sec. 50	<i>October 1, 2025</i>	20-335
Sec. 51	<i>October 1, 2025</i>	20-331(g)
Sec. 52	<i>October 1, 2025</i>	10-145b(l)
Sec. 53	<i>July 1, 2025</i>	3-20j(p)
Sec. 54	<i>from passage</i>	Repealer section

**Statement of Purpose:**

To implement the Governor's budget recommendations.

*[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.]*