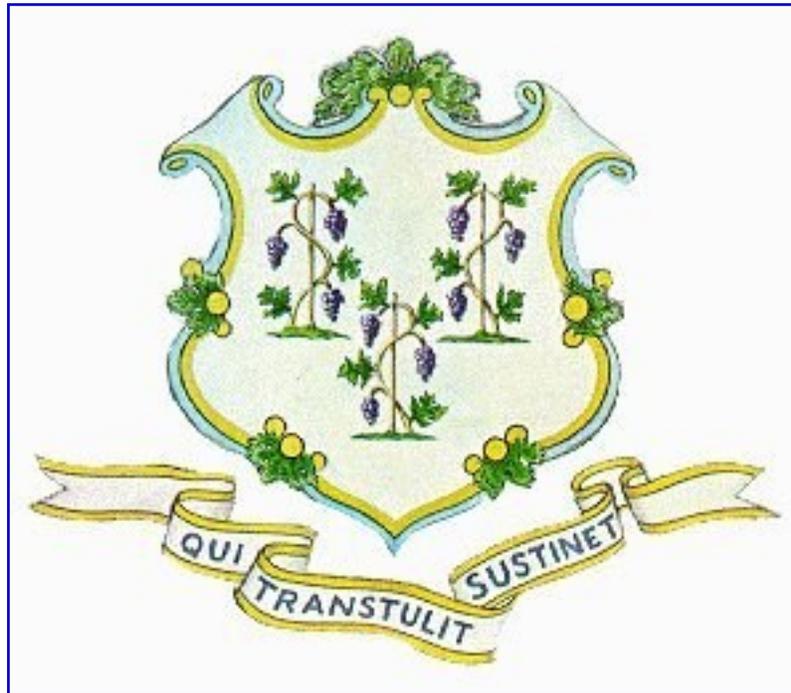


**OFFICE OF LEGISLATIVE RESEARCH  
CONNECTICUT GENERAL ASSEMBLY**



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*This report summarizes legislation from recent legislative sessions and discusses issues related to the new laws that may arise during the 2013 legislative session.*

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# AFFORDABLE CARE ACT: MEDICAID

## What Happened:

The federal Patient Protection and Affordable Care Act ("Affordable Care Act" or "ACA") requires states to extend Medicaid coverage to childless adults with household income up to 138% of the federal poverty level (FPL) by January 1, 2014 (about \$15,000 annually) and allows states to begin this coverage earlier. Until 2014, the federal government pays 50% of the expansion costs. This amount rises to 100% in 2014, but gradually falls to 90% by 2020. The state will continue to receive a 50% federal match for people in other Medicaid eligibility groups (e.g., children and their caretaker relatives).

To take advantage of the new federal funding, Connecticut in 2010 converted its state-funded medical assistance program for childless adults (SAGA) to Medicaid and called the new program Low-Income Adults or LIA (also called HUSKY D). Connecticut has been using the SAGA income limits, which for a one-person household is currently \$512.05 monthly (about 55% of the FPL). As required by the ACA, no asset test is applied. LIA offers program participants the same array of services offered under traditional Medicaid despite the federal law's allowance for leaner coverage.

The program's enrollment has exceeded expectations, prompting DSS to seek, and the legislature to pass, a law limiting the number of participants ([PA 12-1, June Special Session, Sec. 26](#)) through a federal waiver. Last August, the Department of Social Services (DSS) submitted its waiver request to the federal Medicaid agency, where it is still pending. The waiver would:

1. institute a \$10,000 asset test (excluding homes and one motor vehicle) and
2. count any parental income exceeding 185% of the FPL and assets if the applicant is (a) an adult between the ages of 19 and 26 and (b) living with the parent or claimed by the parent as a dependent on the parent's tax return, but not count this income if the household can show that it would cost more than 10% of its total income to pay for private insurance for the young adult.

Although the U.S. Supreme Court has upheld most of the ACA, it has given states the option not to offer the expanded Medicaid coverage by prohibiting the federal government from withholding federal Medicaid matching funds from states that choose not to do so (*National Federation of Independent Business v. Sibelius*, 132 S.Ct. 2566 (2012)). In Connecticut, DSS has indicated its intention to move forward with the expansion in January 2014.

**What to Look for in 2013:**

If the federal government does not approve the waiver request, DSS is expected to spend about \$725 million for HUSKY D in FY 13, with a 50% federal match until January 2014. (The waiver would shave about \$50 million off the program's costs). Given the skyrocketing growth in the Medicaid program as a whole, the legislature could reduce the benefit package for these newly eligible individuals or impose minimal cost sharing on them. A more drastic measure could be to eliminate the program altogether, either until 2014 or permanently. However, such a move could potentially cost the state more by increasing the use of hospital emergency rooms, either for routine or delayed care, or more costly, urgent care.

**Committees Affected:** Human Services and Appropriations

**Related OLR Reports:**

- |                             |   |
|-----------------------------|---|
| <a href="#">2009-R-0016</a> | Medicaid Spend-Down   |
| <a href="#">2010-R-0279</a> | OLR Backgrounder: Medicaid Provisions in Federal Health Care Reform--Implications for Connecticut |
| <a href="#">2011-R-0263</a> | HUSKY Employers   |
| <a href="#">2012-R-0048</a> | Basic Health Program  |

# AFFORDABLE CARE ACT: PRIVATE INSURANCE

## **What Happened:**

### ***Federal Law***

The ACA became law in March 2010 (<http://www.healthcare.gov/>). Its major provisions, including a requirement for most Americans to have health insurance ("individual mandate"), take effect in January 2014. But some provisions have already taken effect. For example, the ACA currently prohibits:

1. pre-existing condition limitations for children under age 19,
2. policy cancellations or rescissions due to an unintentional application error,
3. cost sharing (e.g., copayments) for preventive care services, and
4. lifetime dollar limits on "essential health benefits" (see below).

The ACA has also already:

1. established a Pre-existing Condition Insurance Plan (<http://www.ct.gov/dss/cwp/view.asp?Q=463668&A=2345>),
2. created an appeals process and external review program,
3. extended parental coverage for young adults to age 26, and
4. established medical loss ratio requirements (e.g., most plans have to spend at least 80% on medical claims or provide premium rebates).

The ACA requires states to create, by 2014, online marketplaces called "exchanges" where individuals and small businesses can compare and purchase qualified health plans. If a state does not establish an exchange, the federal government will assume that responsibility.

The ACA requires health plans that offer insurance coverage in the individual and small group markets to ensure that coverage includes certain "essential health benefits" (e.g., emergency services, hospitalization, mental health and substance use disorder services, preventive and wellness services, and prescription drugs), effective for plan years beginning on and after January 1, 2014.

### ***Connecticut's Response***

The Connecticut legislature enacted [PA 11-53](#), which established the Connecticut Health Insurance Exchange (HIX) as a quasi-public agency. A 14-member board manages the exchange. The HIX is actively moving forward with implementing the ACA. It plans to begin marketing qualified health plans in October 2013 for coverage beginning January 1, 2014 ([www.ct.gov/hix/](http://www.ct.gov/hix/)).

The legislature also enacted [PA 11-58](#), which changed various health insurance statutes to conform to ACA. The act also established the Office of Health Reform and Innovation within the Office of the Lieutenant Governor to coordinate and implement Connecticut's responsibilities under state and federal health care reform ([www.healthreform.ct.gov/ohri](http://www.healthreform.ct.gov/ohri)).

**What to Look for in 2013:**

The HIX will continue gearing up for 2014. Insurers and health maintenance organizations will prepare and submit to the Connecticut Insurance Department new policy forms and rate filings to comply with ACA requirements.

**Committees Affected:** Insurance and Real Estate and Public Health

**Related OLR Reports:**

- [2010-R-0255](#) Federal Health Care Reform: Private Health Insurance Provisions
  - [2012-R-0022](#) Essential Health Benefits Package
  - [2012-R-0408](#) Insurance Exchanges and a Public Option
  - [2012-R-0446](#) State-Mandated Health Insurance Benefits
- 
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# ALCOHOL SALES

## What Happened:

The legislature made several changes to the state's liquor control act in the 2012 session. [PA 12-17](#) expands the number of days and hours for alcohol sales, allows off-premises sales on Sundays, and allows retailers who sell alcohol for off-premises consumption to sell one item below cost each month. It established the Competitive Alcoholic Liquor Pricing Task Force to study Connecticut's liquor permitting and pricing laws and compare them with those of surrounding states. The act also:

1. increased the number of package stores a permittee may own,
2. expanded the items that may be offered for sale and allowed package stores to conduct wine education and tasting classes for a fee,
3. created a new beer permit and increased the amount of allowable daily retail sales for existing beer permittees,
4. changed various permit fees, and
5. made several other minor liquor permitting changes.

## What to Look for in 2013:

The General Law Committee may see legislative proposals based on the Competitive Alcoholic Liquor Pricing Task Force's findings. PA 12-17 required the task force to examine, review, and analyze the state's alcoholic liquor taxes, quantity and volume discounts, existing liquor permit restrictions, and minimum pricing and price posting laws.

The task force must report its findings and recommendations to the General Law Committee by January 1, 2013.

**Committees Affected:** General Law and Finance, Revenue and Bonding.

## Related OLR Reports:

<a href="#">2009-R-0278</a>	The Liquor Control Act and Liquor Prices
<a href="#">2011-R-0252</a>	Taxes on Alcoholic Beverages
<a href="#">2012-R-0370</a>	Alcohol Permit Restrictions in Neighboring States
<a href="#">2012-R-0475</a>	Legislative History of Alcohol Minimum Pricing



# EDUCATION REFORM: EARLY CHILDHOOD EDUCATION

## **What Happened:**

In 2012, the legislature enacted major education reforms ([PA 12-116](#)). A primary focus was improving educational programs for young children. The legislature:

- Provided funding for 1,000 new school readiness program seats, most of them located in school districts with the highest concentrations of low-income students and the lowest academic performance.
- Created a new intensive early reading program for children in kindergarten-through third (K-3) grade that includes (1) routine student reading assessments, (2) scientifically based instruction, (3) an intensive reading intervention strategy, and (4) an intensive summer school reading program.
- Required students at high-poverty schools who are reading below proficiency to be enrolled in intensive summer school reading programs.

## **What to Look for in 2013:**

Because high-quality early education and reading programs are key strategies for reducing Connecticut's achievement gap, the legislature may see proposals to expand state-funded school readiness and intensive early reading programs for struggling students and students with limited proficiency in English. Other proposals may include (1) requiring all school districts to offer all-day kindergarten, (2) increasing state funding for early childhood education programs at interdistrict magnet schools, and (3) raising the minimum school entrance age to reduce the age disparity among kindergarteners, coupled with expanded school readiness opportunities for younger children.

In addition, the legislature may see proposals relating to the following aspects of 2011 and 2012 laws scheduled to take effect on July 1, 2013:

- New reading tests for K-3 students, as well as a new coordinated statewide reading plan
- New requirements for teacher preparation in reading, and new tests and professional development for teachers working in early grades designed to assess and improve reading instruction
- A new state coordinated system of early care and education and child development that consolidates existing programs and services and includes comprehensive and aligned policies, responsibilities, practices, and services for children from birth to age eight and their families to ensure each child's optimal health, safety, and learning

**Committees Affected:** Education

***Related OLR Reports:***

- [2011-R-0024](#) Narrowing the Kindergarten Entrance Age
  - [2011-R-0050](#) Achievement Gap Task Force Report
  - [2011-R-0301](#) Achievement Gap in Connecticut and Surrounding States
  - [2011-R-0440](#) All-Day Kindergarten
  - [2012-R-0281](#) Status of Achievement Gap Task Force Recommendations
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# EDUCATION REFORM: EDUCATION FUNDING AND SCHOOL CHOICE

## **What Happened:**

In 2012, the legislature increased total state funding for Education Cost Sharing (ECS) grants to towns by \$50 million for FY 13. It allocated nearly 80% of the new funding to the 30 lowest-performing school districts in the state. Release of the additional ECS funds to these newly designated "Alliance Districts" is contingent upon the education commissioner's approval of each district's plan to improve student and school performance through such methods as extended learning time, improved reading programs, and additional training for teachers and other staff. The state also agreed to fund a minimum of 10 new family resource centers and 20 new or expanded school-based health clinics in Alliance Districts ([PA 12-116](#), An Act Concerning Educational Reform).

The 2012 act also boosted funding for school choice programs. Annual per-student grants to state charter schools, interdistrict magnet schools outside the Hartford region, and school districts operating regional agriculture science and technology centers were increased. For FY 13, the state is also providing an additional incentive for larger school districts to increase their enrollment of out-of-district students under the Open Choice interdistrict school attendance program.

School choice programs are integral to the state's effort to comply with the Connecticut Supreme Court ruling in the *Sheff v. O'Neill* school desegregation lawsuit. A 2008 settlement in that case required the state to provide a diverse desegregated educational environment for at least 41% of Hartford students, a goal the state recently acknowledged it has not met. The state and the *Sheff* plaintiffs must now negotiate a new settlement. The current settlement expires on July 1, 2013.

## **What to Look for in 2013:**

A special task force is completing an 18-month study of state education funding and will present recommendations to the governor and legislature soon. Although it increased funding for ECS in FY 13, the legislature has not revised the ECS formula since 2007. The task force's recommendations may prompt the legislature to consider formula revisions, which could affect state education aid to towns. The task force is also likely to recommend changes in state funding for special education and school choice programs. Municipalities and school boards have already called for the state to increase its share of total education funding in the FYs 14-15 biennial budget.

The legislature will also have to approve any new settlement in the *Sheff* case, as well as any statutory changes and additional resources required to implement the settlement. These could include (1) more financial incentives for districts that reach specified targets for enrolling Hartford students through Open Choice; (2) a requirement for suburban districts to accept more Hartford students; and (3) the establishment of new magnet, charter, or other interdistrict schools.

**Committees Affected:** Education and Appropriations

**Related OLR Reports:**

- [2008-R-0368](#) 2008 Sheff v. O'Neill Stipulated Agreement
- [2010-R-0527](#) OLR Backgrounder: CCJEF v. Rell
- [2012-R-0063](#) Task Force to Study State Education Funding Interim Report
- [2012-R-0101](#) The Education Cost Sharing Formula
- [2012-R-0131](#) Characteristics of Charter and Public School Students
- [2012-R-0457](#) New School Readiness Slots, Family Resource Centers and School Health Clinics Under the Education Reform Act of 2012
- [2012-R-0504](#) Backgrounder: State Grants for Public School Choice Programs

# EDUCATION REFORM: LOW-PERFORMING SCHOOLS

## **What Happened:**

The 2012 education reform act creates the “Commissioner’s Network of Schools” as a means for the state to intervene in low-performing schools and raise student academic achievement ([PA 12-116](#)). By July 1, 2014, the commissioner must select up to 25 schools for the network, and selected schools must begin implementing school turnaround plans by that date.

Each selected school must establish a turnaround committee that includes parents and teachers to develop a plan for the school based on a menu of school improvement models specified in the law. A streamlined collective bargaining process applies when union contracts need to be modified to carry out a turnaround plan.

The turnaround committee or the commissioner may choose various nonprofit or government entities to govern or manage network schools, with private nonprofit entities allowed to govern a maximum of six. The state must provide funding, technical assistance, and operational support to schools in the network and pay any costs for implementing a plan that exceed the school’s ordinary operating expenses.

## **What to Look for in 2013:**

The goal of the commissioners' network is to improve education for students attending the state's lowest performing schools. Some possible methods for attaining the goal are controversial. The legislature may see proposals to expand the commissioners' network, allow private entities to run more of the designated schools, give parents more control over the schools' operations, or provide more resources to the schools.

**Committees Affected:** Education

## **Related OLR Reports:**

<a href="#">2010-R-0167</a>	Connecticut Mastery Tests Measurement of Grade Level Skills
<a href="#">2011-R-0378</a>	Extended School Time Programs in Connecticut
<a href="#">2012-R-0092</a>	State Implementation of Common Core Standards
<a href="#">2012-R-0239</a>	Comparison of Length of School Day and Year at Selected Charter and Magnet Schools
<a href="#">2012-R-0388</a>	Four Commissioners' Network School Turnaround Plans



# EDUCATION REFORM: TEACHERS

## **What Happened:**

The 2012 education reform act made major changes in laws governing teacher training and qualifications, evaluation systems, and termination and tenure procedures ([PA 12-116](#)). Most of the changes are scheduled to take effect over the next four years.

## **Annual Evaluation**

- Beginning September 1, 2013, school districts must evaluate teachers and administrators every year using new evaluation and support programs that align with state model guidelines.
- Before implementing new evaluation programs, districts must train the evaluators and provide orientation for teachers being evaluated. Once the programs are in place, districts must include training on the evaluation programs in their regular in-service training programs for teachers.

## **Tenure and Termination**

Starting July 1, 2014:

- School superintendents must use evaluations when making tenure decisions.
- Districts may terminate teachers or administrators if evaluations find them to be ineffective and they fail to successfully complete a remediation plan.
- Teacher termination hearings will be streamlined by (1) reducing the maximum time for the process to unfold and (2) limiting each side's testimony and evidence to six hours, unless the hearing official extends the time for good cause.

## **Qualifications and Training**

- A new state distinguished educator designation is now available for experienced, successful teachers with advanced education beyond a master's degree who meet state-established performance requirements.
- Starting July 1, 2013, all certified school employees working with students in grades K-3 must take a practice version of a state-approved reading instruction exam.
- Starting July 1, 2015, teacher preparation programs must offer practical classroom experience in each of four semesters of the program.

**What to Look for in 2013:**

The legislature may see proposals designed to increase the rigor and effectiveness of teacher preparation programs, teacher certification, and support for beginning teachers. Other proposals may include (1) tying teacher salaries to student performance, (2) financial incentives for highly effective teachers to work in low-performing schools, and (3) eliminating seniority as a consideration in teacher layoffs. In addition, because many 2012 changes are not yet in effect, the legislature will likely see proposals to clarify or strengthen aspects of the 2012 education reform legislation. School districts, teachers, the State Department of Education, and others may also propose bills to address implementation issues that have arisen.

**Committees Affected:** Education

**Related OLR Reports:**

- [2010-R-0420](#) Teacher Competency Tests in Selected States: Alternatives, Exemptions, and Scoring Flexibility
- [2010-R-0428](#) The Roles of the Board of Education and the Board of Finance in Teacher Contract Negotiations
- [2011-R-0433](#) Performance-Based Pay for Teachers and School Administrators

# ELECTION LAWS

## **What Happened:**

The legislature passed a number of measures in the most recent biennium concerning Connecticut's election laws, addressing issues such as voter registration, constitutional restrictions on election administration, and municipal planning for Election Day contingencies.

### ***Voter Registration***

[PA 12-56](#) allows eligible people to register to vote and cast a ballot on Election Day (i.e., the day of a regular state or municipal election). The act (1) establishes Election Day registration (EDR) procedures and (2) eliminates the use of presidential ballots by current state residents who may instead vote under the act's EDR provisions. The act also requires the secretary of the state to establish and maintain an online system for (1) new voter registration applications and (2) changes to existing registrations. An applicant may register to vote through the online voter registration system if his or her (1) registration information is verifiable and (2) signature is in a federal or state database that can be imported into the system.

### ***Constitutional Restrictions on Election Administration***

In 2012, the legislature passed a resolution ([RA 12-1](#)) proposing a constitutional amendment (1) removing restrictions on voting by absentee ballot and (2) permitting a person to vote without appearing at a polling place on Election Day. The resolution will be referred to the 2013 legislative session (see below).

### ***Campaign Finance***

In 2012, the governor vetoed [PA 12-117](#), which, among other things, would have:

1. expanded reporting, attribution, and disclaimer requirements for entities and individuals making independent expenditures;
2. defined "campaign-related disbursements" and "covered transfers" and established reporting requirements for them; and
3. raised the limits on various contributions from individuals to political committees (known as PACs) and party committees.

## **What to Look for in 2013:**

### ***Online Voting***

PA 12-117 also would have allowed active duty members of the armed forces, their spouses or dependent family members living where the service member is stationed, and other U. S. citizens living or traveling outside the country on election or primary day to return absentee ballots by email or fax. The legislature may revisit this issue in 2013.

### ***Constitutional Restrictions on Election Administration***

Because the resolution proposing the constitutional amendment did not pass each chamber by a three-fourths vote in 2012, it will be referred to the 2013 legislative session, where it must pass each chamber by a majority vote in order to appear on the 2014 general election ballot. If a majority of those voting in the general election approves the amendment, it will become part of the state constitution.

### ***Campaign Finance***

The legislature may seek to provide for increased disclosure of political spending by considering legislation similar to what it passed in 2012.

**Committees Affected:** Government Administration and Election (GAE)

### **Related OLR Reports:**

[2010-R-0403](#) Policy Options for Military and Overseas Voting  
[2012-R-0379](#) History of Absentee Voting in the State Constitution

# STORM PREPARATION AND RESPONSE

## **What Happened:**

In the wake of 2011's Tropical Storm Irene and October Nor'easter, the legislature enacted [PA 12-148](#), which required the Public Utilities Regulatory Authority (PURA) to (1) review electric and gas company emergency preparation and service restoration practices, infrastructure adequacy, and coordination efforts; (2) establish electric and gas company emergency performance standards; and (3) identify the most cost-effective levels of electric company tree trimming and system hardening needed to achieve maximum system reliability and to minimize outages. In addition, the act requires PURA to review the companies' performance after an emergency and allows it to impose civil penalties for violations of the standards. Among other things, the act also:

1. requires the Department of Energy and Environmental Protection, in consultation with the utility companies, the Department of Transportation, the Department of Emergency Services and Public Protection, and an association of municipalities, to develop, by January 1, 2013, a procedure for expedited road clearing for public safety personnel after an emergency;
2. requires cell phone service providers to report on the backup power generation capabilities of their cell towers; and
3. establishes a pilot program to help fund micro-grid development for onsite electricity generation for critical facilities (e.g. hospitals, police stations).

PURA completed its review of the utilities' response to the 2011 storms this past August and issued its decision on performance standards in early November (days after Storm Sandy hit the state). On November 14th, it opened a docket to investigate electric and gas companies' preparation and response to Hurricane Sandy. The authority is also continuing to investigate standards for communications, staffing, equipment, and vegetation management.

## **What to Look for in 2013:**

While Hurricane Sandy resulted in fewer outages than the 2011 storms, and power was restored more quickly, the effect of three major storms in 14 months will likely prompt proposals to further improve the utilities' preparations for, and response to, major storms. Among other things, legislation may be introduced to address the vulnerability of electrical substations and other key facilities, or to follow up on recommendations made by the commissions and task forces investigating storm related issues. The legislature may also consider proposals related to coastal management issues.

**Committees Affected:** Energy and Technology, Public Safety, and Environment

**Related OLR Reports:**

- [2012-R-0046](#) Coastline Construction Restrictions
- [2012-R-0053](#) Two Storm Panel Report on 2011 Outages
- [2012-R-0074](#) Seawall Construction Laws in East Coast States
- [2012-R-0330](#) PURA Docket on Utility Storm Response
- [2012-R-0417](#) Microgrids
- [2012-R-0418](#) Sea-Level Rise Adaptation Policy in Various States
- [2012-R-0488](#) PURA Decision on Utility Company Outage Performance Standards

# TAX CHANGES IN THE 2012-2013 BIENNIUM

## What Happened:

The 2012-2013 biennial budget ([PA 11-6](#)) included a number of tax changes. We highlight some of the major changes below.

**Income Tax.** PA 11-6 increased marginal income tax rates for those with taxable incomes over (1) \$100,000 for joint filers, (2) \$50,000 for single filers and married people filing separately, and (3) \$80,000 for heads of household. Higher income taxpayers also lost the benefit of the lowest (3%) income tax bracket and a new "recapture provision" eliminated the benefits such taxpayers received from having a portion of their income taxed at lower marginal rates.

In addition to these rate changes, the act reduced the maximum property tax credit against the state personal income tax, from \$500 to \$300, and phased it out at a steeper rate, thus reducing the number of taxpayers eligible for the credit. It also created a new refundable state earned income tax credit equal to 30% of the federal credit.

**Sales and Use Tax.** PA 11-6, as amended by [PA 11-61](#), increased the general sales and use tax rate from 6% to 6.35% and enacted a new 7% tax that applies to the full sales price of "luxury" passenger cars, boats, jewelry, clothing, and footwear costing more than certain amounts. The acts eliminated a number of specific sales tax exemptions, including those for clothing and footwear costing less than \$50 and nonprescription drugs and medicine, and extended the tax to several services, including motor vehicle storage, pet grooming, and spa services.

**Corporation Tax.** PA 11-6 enacted a 20% corporation tax surcharge for the 2012 and 2013 income years. It applies to companies that have more than \$250 in corporation tax liability and either (1) have at least \$100 million in annual gross income in those years or (2) file combined or unitary returns.

**Business Entity Tax.** Starting with the 2012 tax year, [PA 11-1, October Special Session](#), makes the \$250 business entity tax payable every other year, rather than every year, thus reducing the tax by half.

**Electric Generation Tax.** PA 11-6, as amended by PA 11-61, established a new temporary tax on electric generation facilities equal to 1/4 of a cent per net kilowatt hour of electricity generated and uploaded into the regional bulk power grid at Connecticut facilities. The tax expires on June 30, 2013.

**Petroleum Products Gross Earning Tax.** In addition, [PA 12-4](#) capped at \$3 per gallon the amount of gross earnings from gasoline and gasohol that is subject to the petroleum products gross earnings tax.

## What to look for in 2013:

Connecticut's revenue continues to show weakness despite the tax increases enacted in 2011. On November 15, 2012, the Office of Fiscal Analysis projected a \$320.7 million deficit for FY 13 and annual deficits over the next three years ranging from \$930 million to \$1.1 billion.

The legislature may consider reevaluating the costs and benefits of tax exemptions, credits, deductions, and other "tax expenditures" that reduce the revenue the state and municipalities collect. Proposals may include (1) reducing or eliminating particular tax expenditures, (2) evaluating their economic impact, or (3) requiring those benefiting from tax expenditures to disclose more information about themselves and their business and employment practices.

**Committees Affected:** Finance, Revenue and Bonding and Appropriations

**Related OLR Reports:**

- [2011-R-0007](#) Guide to Connecticut's Business-Related Tax Credits
- [2011-R-0261](#) 2011 Acts Affecting Taxes
- [2012-R-0202](#) 2012 Acts Affecting Taxes
- [2012-R-0271](#) Business Tax Credit Disclosure in Other States
- [2012-R-0325](#) State Limits on Business Tax Credits
- [2012-R-0257](#) State Sales Taxes