



2000
ACTS AFFECTING

FARMERS

Office of Legislative Research



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Connecticut General Assembly

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NOTICE TO READERS

This report provides brief highlights of the 2000 public acts affecting farmers. Not all provisions of the acts are included and not all the acts listed have been signed by the governor. Readers are encouraged to obtain the full text of acts that interest them from the Connecticut State Library or the House Clerk's office. Complete summaries of all public acts passed during the 2000 session will be available in early fall when OLR's Public Act Summary book is published, and some are now available on the OLR website.

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OPEN BURNING

This act eliminates the requirement that all burning permits be issued by the local fire marshal. Instead, to burn brush on their residential property, residents or their agents must obtain a permit from a local open burning official. The local fire marshal still issues permits to towns for burns at their landfills, transfer stations, or recycling centers. The act eliminates the requirement that the Department of Environmental Protection (DEP) set application and inspection fees for municipal burns and instead authorizes DEP to adopt such fees by regulation.

The act also allows local open burning officials to issue burn permits for the following types of burns: (1) fire training, (2) insect control, (3) natural disaster cleanup, (4) agricultural, (5) wildlife habitat and vegetation management, and (6) ecological sustainability. It allows such burns on state property with DEP's written approval. It eliminates the requirement that DEP issue written approval for fires used to control forest fires or to reduce the risk of uncontrolled salt marsh fires.

The act establishes a process for nominating and certifying local open burning officials.

The chief executive officer of the town

in which the official will serve must nominate the official, who must then be certified by DEP. The chief executive officer may revoke the nomination. The act authorizes DEP to adopt regulations establishing a certification process and governing open burning generally.

The act specifically allows for campfires and bonfires to the extent they do not represent a nuisance and do not conflict with any other burning restrictions. It also makes minor and technical changes.

(PA 00-1, effective March 30, 2000)

PRIVATE LAND DEER PERMITS

This act requires that DEP issue free private land deer permits to any corporate member, or his immediate family, of an S-corporation that is a farm. Immediate family means spouses, children, grandchildren, siblings or parents. S-corporations, sometimes called pass-through corporations, are small business corporations that meet Internal Revenue Code requirements and elect to be treated differently from other corporations under the code. Generally, they are not taxed at the corporate level; rather, their income is passed through to their

shareholders and accounted for in their individual tax liabilities.

(PA 00-67, effective October 1, 2000)

SOIL AMENDMENTS AND AGRICULTURAL LIMING MATERIALS

This act establishes a program to regulate the distribution and sale of soil amendments and agricultural liming materials similar to the state's existing requirements for commercial fertilizers. It defines soil amendments and agricultural liming materials and prohibits their distribution unless they are registered with the Department of Agriculture (DAG). It establishes registration requirements and procedures, and minimum labeling requirements. It prohibits the distribution of misbranded or adulterated soil amendments or liming materials and requires DAG to sample, inspect, analyze, and test them as necessary.

The act allows DAG to issue stop-sale orders under certain conditions and adopt regulations for each program. It also allows DAG to cooperate or enter into agreements with other state or federal agencies. It establishes penalties for violations and authorizes the attorney general, upon DAG complaint, to bring a civil action to recover the penalties.

(PA 00-96, effective July 1, 2000)

HUNTING SAFETY

This act creates the crimes of negligent hunting and hunting while under the influence or impaired, with enhanced penalties for persistent offenders. The act creates four degrees of this crime. Negligent hunting in the third degree includes, among other things, discharging a firearm into a building occupied by people or domestic animals or used to store flammable or combustible material. This crime is a class B misdemeanor. The hunter must be fined \$200 to \$1,000 and can be imprisoned up to six months. In addition, the Environmental Protection Department can suspend his license for up to five years.

(PA 00-142, effective October 1, 2000)

CERTAIN VEHICLES OPERATING WITH FARM LICENSE PLATES

This act prohibits any vehicle operating with a farm registration and license plates from being used to transport 10 or more passengers unless it meets the equipment and mechanical condition requirements of the motor vehicle laws. If used to transport more than 15 passengers, including the driver, it must also meet all the applicable federal motor carrier safety requirements that have been adopted as state requirements. The driver of any such vehicle for 10 or more passengers must hold a public

transportation permit or license endorsement as required by law for drivers of similar vehicles with other types of registrations. **(PA 00-169, effective October 1, 2000)**

SALES AND USE TAXES

This act allows a farmer to qualify for a sales and use tax exemption permit if his average income from farming for the last two years, instead of just the last year, is at least \$2,500. It eliminates requirements that the farmer's income must have been reported on specific federal income tax forms and requires only that it be his income for federal tax purposes.

The act allows the Department of Revenue Services (DRS) to issue tax exemption permits to startup farmers who buy farms or who earned less than \$2,500 from their farms in the preceding two years as long as the new farmer stays or promises to stay in the business of farming for the next two, rather than the next five, years. It makes the farmer liable for back taxes if, for the two years after he receives the exemption permit, his gross income from farming and his agricultural expenses in either the preceding year or averaged over the previous two years, drop below \$2,500 per year. It also makes such a farmer ineligible for a new permit.

The act requires a beneficiary who receives farmland that later becomes ineligible for that

classification under the succession tax to file a declaration rather than a sworn statement of the land's fair market value. It makes the same change for farmland under the gift tax. It requires a farmer applying for a tax exemption permit to file a declaration rather than a notarized application. It also requires a farmer exempt from motor fuels tax to file a statement, rather than an affidavit, that the fuel is strictly for farming purposes. All such documents must be in a form prescribed by the DRS commissioner and signed under penalty of false statement.

The act also exempts nonprescription drugs for animals, among other items, from the sales tax.

(PA 00-174, effective various dates; sections affecting farmers take effect October 1, 2000, except the documentation change for fuel purchase tax exemptions, which takes effect July 1, 2000)

VOCATIONAL AGRICULTURE (VO-AG) CENTER GRANTS

By law, a local school board operating a vo-ag center that had more than 150 students from outside the district attending in the previous year receives a supplemental state operating grant of \$500 for each secondary student enrolled in the center. Vo-ag centers that do not meet this threshold receive \$60 per secondary student. This act phases out the grant for a center

that, after July 1, 2000, falls below the 150-student threshold over four years instead of cutting the per-student grant from \$500 to \$60 in one year. The phase-out schedule is as follows: for the first year the board does not qualify, \$400 per secondary student; for the second successive year, \$300; for the third, \$200; and for the fourth, \$100. Thereafter, such a board must receive the regular \$60-per-secondary student grant.

(PA 00-192, effective July 1, 2000)

FARMLAND PRESERVATION

The legislature has authorized bonds to purchase the development rights of farmers as a means of preserving farmland. This year, the legislature required that if any of these bonds are not allocated as of July 1, 2000, the State Bond Commission must authorize the issuance of these funds for farmland preservation. The act also requires the Agriculture Department to prepare a list of eligible properties every six months, and requires the commissioner to consider the list.

(PA 00-203, effective upon passage)