ACTS AFFECTING BUSINESS AND JOBS

2014-R-0155

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NOTICE TO READERS

This report provides highlights of new laws (public acts) that affect the ability of many different kinds of businesses to expand and create jobs. It does not summarize acts that affect only specific types of businesses. In each summary, we indicate the public act (PA) number.

Not all provisions of the acts are included here. Complete summaries of 2014 public acts are available on OLR’s webpage: http://cga.ct.gov/olr/olrpasums.asp

Readers are encouraged to obtain the full texts of the acts that interest them from the Connecticut State Library, the House Clerk’s Office, or the General Assembly’s website: http://www.cga.ct.gov
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ARMED FORCES MEMBERS AND VETERANS

Waivers for Apprenticeship and Training Requirements

A new act creates a process for armed forces or National Guard members or veterans to substitute applicable military training for the registered apprentice program for a specific trade (e.g., electrical work or plumbing and piping) and obtain a trade license. It also allows such individuals to substitute military training for required security guard or emergency medical technician training and testing needed for licensure (PA 14-131 §§ 4-10, 13, effective October 1, 2014).

BUSINESS LAW AND PRACTICE

Benefit Corporations

This act provides the necessary legal framework for establishing and operating for-profit businesses that seek to produce social benefits while increasing value for their shareholders (b-corps). Among other things, it specifically requires a b-corp’s board of directors to consider certain interests and constituencies besides shareholders’ financial interests when making decisions (PA 14-217, §§ 140-157, effective October 1, 2014).

Business Registry

The act makes a number of changes to laws concerning the business registry. Among other things, it (1) subjects various business entities to the secretary of the state’s administrative dissolution for failing to file an annual report and makes changes in the secretary’s notice of final action, (2) changes the secretary’s procedures in revoking a certificate of authority for foreign stock and nonstock corporations to conduct business in Connecticut, and (3) eliminates a number of fees for business entities filing documents with the secretary to terminate their existence or cease doing business in Connecticut (PA 14-154, effective January 1, 2015).

CONSUMER PROTECTION

Food Warehouses and Manufacturers

The act expands the Department of Consumer Protection’s (DCP) oversight authority to include (1) food warehouses and (2) food manufacturing establishments where food is repacked or cut. It requires anyone operating these establishments to obtain a certificate of registration or license from DCP (PA 14-126, effective June 6, 2015).

ECONOMIC DEVELOPMENT

Awarding State Economic Development Assistance

This act requires the Department of Economic and Community Development (DECD) and Connecticut Innovations, Inc. (CII), when determining whether to grant economic development financial assistance, to determine if the applicant
or any of the applicant’s principals is (1) being sued in civil court for a debt or (2) owes taxes to the state or a municipality (PA 14-85, effective October 1, 2014).

**Connecticut Manufacturing Innovation Fund**

A new act creates the Connecticut Manufacturing Innovation Fund to provide manufacturers and researchers in aerospace, medical devices, and other targeted industries’ supply chains with financing to, among other things, expand facilities, develop products, and match research grants. It establishes an 11-member advisory board to oversee the fund, and requires DECD to administer it. It also authorizes up to $30 million in general obligation (GO) bonds for the fund in order to provide grants, loans, and investments to eligible businesses or nonprofits (PA 14-98, §§ 47-49, effective May 22, 2014).

**Connecticut Port Authority**

A new act creates a Connecticut Port Authority to coordinate the development and marketing of state ports, including the three deep water ports of Bridgeport, New Haven, and New London. At the same time, it creates a Port Authority Working Group to make recommendations to DECD on the port authority’s powers and duties.

It requires the DECD commissioner, after consulting with specified agencies, and within available appropriations, to (1) develop a plan to move the Connecticut Maritime Commission and the Department of Transportation’s maritime functions to the authority and (2) review and make recommendations for state policies affecting the ports (PA 14-222, effective on passage except the provisions on the port authority are effective October 1, 2015).

**Enterprise Zones in Thomaston and Wallingford**

Under this act, (1) Thomaston and Wallingford each may designate an area as an enterprise zone and (2) the economic development commissioner must approve these designations beginning July 1, 2014. Generally, municipalities must be considered “distressed municipalities” to designate an area as an enterprise zone, and the designated area must meet certain poverty or unemployment criteria. The act allows Thomaston and Wallingford to designate enterprise zones without meeting these criteria. Businesses located in these zones receive the same benefits as those in existing enterprise zones, including property and real estate conveyance tax exemptions for developing facilities, and a 10-year corporation business tax credit for newly formed businesses in the zones (PA 14-217, §177, effective July 1, 2014).

**Investing in Connecticut’s Manufacturing Industries**

Under a new act, large manufacturers with unclaimed research and development tax credits qualify for tax refunds, tax offsets, or other compensation for spending at least
$100 million over five years for building or expanding facilities, purchasing machines and equipment, researching and developing new products and techniques, and hiring and training.

Manufacturers must submit proposed projects to DECD for certification. The amount a manufacturer spends on a project, among other factors, determines the amount of compensation (PA 14-2, effective May 8, 2014).

Manufacturing Reinvestment Account (MRA) Program

This act expands the tax break for eligible manufacturers that establish an MRA and withdraw funds for a range of qualifying purposes. It does so by exempting from corporation and personal income taxes 100%, rather than 50%, of any withdrawal from an MRA used for qualifying purposes. The act also (1) reduces, from 100 to 50, the number of manufacturers that can participate in the MRA program and (2) increases, from 50 to 150, the maximum number of employees a manufacturer may have to be eligible for the program. The MRA program is designed to help small manufacturers fund capital investments and train their workers (PA 14-69, effective July 1, 2014, and applicable to income and taxable years starting on or after January 1, 2014).

Regenerative Medicine Research Fund

The legislature broadened the scope of the existing Stem Cell Research Fund to include regenerative medicine research and renamed the fund accordingly. It (1) authorized up to $10 million in GO bonds each year from FY 16 to FY 19; (2) shifted the responsibility for administering the fund from the Department of Public Health to CII; and (3) retained the existing advisory committee, but changed the members’ required qualifications to reflect the inclusion of regenerative medicine research (PA 14-98, §§ 22 &23, 32-40, & 88, effective October 1, 2014, except that the provision authorizing new bonds for the fund takes effect July 1, 2015 and certain other provisions take effect July 1, 2014).

Southeastern Connecticut Bioscience Business Development Program

This act requires DECD, by February 1, 2015, to establish and administer a program to promote and support the development of bioscience and biotechnology businesses in the Southeastern Connecticut Planning Region. Among other things, the program must (1) provide outreach to entrepreneurs to determine their needs, (2) develop a marketing plan for bioscience development in the region, and (3) establish a working group to encourage networking and develop a business incubator in the region (PA 14-217, §212, effective October 1, 2014).

Study of Industrial Hemp

This act requires the agriculture, consumer protection, and economic
development commissioners to study the feasibility of legalizing industrial hemp to (1) encourage economic development and (2) increase new businesses in Connecticut. The agriculture commissioner must study its production, the consumer protection commissioner must study issues relating to its possession, and the economic development commissioner must study its sale. The final report is due to the Commerce, Environment, and General Law committees by January 1, 2015 (PA 14-191, effective upon passage).

ENERGY

Prohibition of Heating Fuel Guaranteed Price Plans

This act prohibits heating fuel dealers from offering prepaid heating fuel guaranteed price plan contracts (contracts that offer a guaranteed price paid in advance of delivery) to consumers between November 1 and March 31 of the next year. It also imposes disclosure and transparency requirements on dealers that offer such plans at other times of the year (PA 14-51, effective July 1, 2014).

Virtual Net Metering

This act makes a minor change in the law governing virtual net metering, which allows certain electric customers to share a billing credit they receive when they generate power using renewable energy technologies. It also explicitly exempts entities that submeter (e.g., a campground that measures electric use at individual campsites) from the laws and regulations that apply to electric companies (PA 14-134, effective June 6, 2014).

FINANCE, INSURANCE, AND REAL ESTATE

Captive Insurance Companies

This act makes unrelated changes in laws regarding captive insurance companies. A captive insurer is an insurance company or entity formed to insure or reinsure the risks of its owners. The law allows a captive insurer to be licensed and domiciled in Connecticut to transact life insurance, annuity, health insurance, and commercial risk insurance business.

Among other things, the act (1) explicitly bars a captive from writing personal risk insurance for private passenger motor vehicle or homeowners’ insurance, (2) expands the types of coverage a branch captive insurer may write, (3) establishes provisions for a captive to follow when relocating to Connecticut, and (4) extends various insurance statutes to captives, including those regarding the acquisition of a controlling interest (PA 14-6, effective October 6, 2014).

Changes to the Standard Valuation and Nonforfeiture Laws

This act modifies and expands, in two stages, the scope of the laws governing reserve requirements for insurance companies. Under existing law, the insurance commissioner must annually value, or cause to be valued,
the reserves of life insurance companies. The act expands (1) current requirements for an actuary’s opinion and memorandum on the sufficiency of the reserves, (2) confidentiality provisions regarding information submitted under these requirements, and (3) the commissioner’s powers in using this information.

These provisions run until the National Association of Insurance Commissioners’ valuation manual goes into effect in Connecticut. At that point, they are superseded by similar provisions that apply to a broader range of insurers. The act specifies (1) the issues the manual must address and (2) when the manual and its changes take effect in Connecticut (PA 14-195, effective upon passage).

**Long-Term Care Premium Increases**

Under this act, long-term care insurance policy issuers (carriers) must spread premium rate increases of 20% or more over at least three years. They also must notify individual policyholders and group certificate holders of (1) a premium rate increase and (2) the option of reducing benefits to reduce the premium rate (PA 14-10, effective October 1, 2014).

**Portable Electronics Insurance**

This act establishes licensing and regulatory requirements for portable electronics insurance. It requires a seller (i.e., one who leases or sells portable electronics) offering or selling portable electronics insurance in Connecticut to (1) obtain a license from the insurance commissioner and (2) make certain information about portable electronics insurance available to prospective buyers. It also allows buyers, insurers, and sellers to cancel coverage under certain conditions (PA 14-64, effective October 1, 2014).

**Property and Casualty Insurance**

This act makes changes to property and casualty insurance laws. Among other things, it:

1. bars insurers from refusing to issue or renew a homeowners’ policy solely because the insured failed to (a) install any type of storm shutters on a residential dwelling, rather than just permanent shutters, or (b) have storm shutters on the premises of the dwelling;

2. extends the deadline for filing a suit or action to recover a claim under a standard fire insurance policy from 18 to 24 months after a loss; and

3. allows certain insurers to provide flood insurance on a less-than-statewide basis (PA 14-175, various effective dates).

**GOVERNMENT CONTRACTING**

**Small and Minority Business Set-Aside Program**

This act requires businesses to be certified by the Department of Administrative Services (DAS) to participate in the state’s small and minority business set-aside program (also called the supplier diversity
program). By law, the set-aside program requires state contracting agencies and other state entities and political subdivisions, other than municipalities, to annually set aside at least 25% of the value of their contracts for exclusive bidding by qualified small contractors. They must also set aside 25% of that amount (6.25% of the total) for exclusive bidding by qualified minority business enterprises (PA 14-227, § 5, effective October 1, 2014).

LABOR

Certificates of Rehabilitation

Under this act, the Board of Pardon and Paroles or the Judicial Branch’s Court Support Services Division may issue certificates of rehabilitation to an eligible offender to relieve him or her of certain barriers to employment or obtaining a credential because of a criminal conviction. Among other things, the act prohibits public and private employers from discriminating against an applicant or employee based solely on a conviction for which the person received a certificate (PA 14-27, effective October 1, 2014).

Default Rates for Workers’ Compensation-Related Medical Services

This act changes how the default rates for workers’ compensation-related services at hospitals and ambulatory surgical centers (ASC) are determined when an injured employee’s employer or workers’ compensation insurance carrier (the “payor”) does not negotiate rates with the hospital or ASC.

The act requires the Workers’ Compensation Commission chairman, by January 1, 2015, to establish and publish Medicare-based formulas for determining rates for workers’ compensation-related services at hospitals and ASCs. If the services are not covered by Medicare (and therefore do not have an applicable formula) the rates must be determined by the chairman. The payor can also negotiate different rates with the hospital or ASC (PA 14-167, effective upon passage).

Changes to Paid Sick Leave Law

This act changes the method for determining if a nonmanufacturing business is exempt from providing paid sick leave. It also prohibits businesses from taking certain actions to avoid providing paid sick leave, specifying that a business cannot fire, dismiss, or transfer an employee from one job site to another to fall under the 50-employee threshold (PA 14-128, effective January 1, 2015).

Judges’ Pensions

A new act reduces the pension benefit for certain judges, family support magistrates, and compensation commissioners based on when they took office and their years of state service. For those officials who start serving on or after July 1, 2014, and retire with less than 10 years of state service, the new law reduces pension benefits by 10% for each year less than
10 years of service. The law also prohibits any judge from receiving more than one pension benefit as a result of his or her employment with the state (PA 14-217, § 252, effective upon passage).

**Minimum Wage Increase**

This act increases the hourly minimum wage from $8.70 to $9.15 on January 1, 2015; to $9.60 on January 1, 2016; and to $10.10 on January 1, 2017. It does not change the “tip credit” allowed by law. Thus, it will automatically increase the employer’s share of minimum wages for (1) hotel and wait staff from $5.69 to $5.78 in 2015, $6.07 in 2016, and $6.38 in 2017 and (2) bartenders from $7.34 to $7.46 in 2015, $7.82 in 2016, and $8.23 in 2017 (PA 14-1, effective July 1, 2014).

**Miscellaneous Labor Law Changes**

This act makes several unrelated changes to the labor statutes. It:

1. changes and expands certain Connecticut Employment and Training Commission job placement program reporting requirements,
2. repeals the requirement that the Office of Workforce Competitiveness update a self-sufficiency measurement every three years,
3. changes how employment information is exchanged between the Department of Labor (DOL) and the Department of Social Services,
4. requires DOL to enter into an agreement with the Connecticut Health Insurance Exchange for employment information, and
5. eliminates the film industry workforce training program (PA 14-42, effective May 28, 2014).

**Prevailing Wage Notices, Information, and Records**

This act allows certain records, notices, and certifications required on prevailing wage jobs to be submitted, maintained, or certified electronically. Specifically, it allows (1) employers to keep and submit payroll records electronically and (2) a state or local contract agency to electronically notify a contractor and the labor commissioner that it is terminating a contractor’s right to work on the job for failure to pay prevailing wages (PA 14-44, effective July 1, 2015).

**Public Retirement Plan**

A new law establishes the Connecticut Retirement Security Board and requires it to (1) conduct a market feasibility study on implementing a public retirement plan and (2) develop a comprehensive proposal for implementing the plan. Among other things, the proposed plan must allow private sector employees to have a portion of their wages automatically deposited into state-administered individual retirement accounts with a guaranteed rate of return (HB 5597, §§ 180-185, effective July 1, 2014).
LAND USE AND ENVIRONMENT

Brownfield Remediation and Development

This act gives property owners investigating and remediating contaminated property more options for complying with the Department of Energy and Environmental Protection’s (DEEP) requirements for completing such tasks. It allows those participating in DEEP’s voluntary cleanup program to submit interim verifications that a site was remediated according to DEEP standards. It also allows participants to submit interim or final verifications for part of a site instead of waiting until the entire site is remediated. The act also exempts from the transfer act property with waste that consists of removed or abated building materials, such as asbestos (PA 14-88, effective June 3, 2014).

Changes to Connecticut Seed Law

This act replaces Connecticut’s seed law with provisions based on the Association of American Seed Control Officials’ Recommended Uniform State Seed Law. Similar to prior law, the act (1) establishes labeling requirements for seed sold, offered for sale, or transported in Connecticut; (2) imposes certain sales restrictions and record retention requirements; (3) authorizes the agriculture commissioner to enforce the requirements; and (4) establishes penalties for violations.

Among the differences from prior law, the act (1) applies to flower seed and tree or shrub seed, instead of just agricultural or vegetable seed; (2) updates and expands labeling requirements to account for current technology and terminology; and (3) specifies that its provisions supersede any related municipal law or ordinance (PA 14-223, effective October 1, 2014).

Environmental Impact Reviews for Industrial Reinvestment Projects

By law, state agencies must consider environmental factors when deciding to fund a project or do other things that could significantly affect the environment. Under the act, any environmental impact evaluation (EIE) the state completed for the Rentschler Field Development is deemed to include any planned, proposed, or state-certified industrial reinvestment project (IRP) under PA 14-2, including its discrete parts or segments. Neither the act nor the statutes define “Rentschler Field Development,” but the term appears to refer to the sports stadium project at Rentschler Field in East Hartford. (The Office of Policy and Management (OPM) approved an EIE for the project on September 18, 2000).

IRPs are large-scale projects manufacturers may propose under PA 14-2 to receive compensation for unused state research and development tax credits. An IRP must include at least $100 million in eligible expenditures over a period of up to five years (PA 14-217, § 226, effective upon passage).
TAXES AND FEES

Apportioning Nonresident Business Income

This act modifies how nonresidents’ business income is apportioned to Connecticut for income tax purposes by changing the way in which certain sales are sourced to Connecticut. Under prior law, property and service sales were sourced to Connecticut if they were negotiated or performed by an employee, agent, agency, or independent contractor chiefly situated at, contracted with, or sent from the business’ Connecticut offices or branches. The act instead sources property sales to Connecticut if the property is delivered or shipped to a purchaser in the state, regardless of the FOB point (i.e., point at which title for the goods transfers to the buyer) or other conditions of the sale (PA 14-155, §18, effective upon passage and applicable to taxable years beginning on or after January 1, 2014).

Changes to Sales Tax Law

The act moves up the deadline for remitting monthly sales taxes and filing sales tax returns from the last day to the 20th day of the month following the month covered by the return. The act also allows the Department of Revenue Services (DRS) commissioner to require retailers that fail to pay the tax on time to file returns and pay the tax weekly. These weekly returns are due by the Wednesday following the end of the weekly period the return covers (PA 14-155, effective October 1, 2014).

Fees for Officers Serving Process

This act increases (1) the maximum hourly rate state marshals receive, from $75 to $100 per hour, for removing a tenant, occupant, and their possessions in an eviction proceeding and (2) certain fees for service of process by $10 when service is on behalf of someone who is not a state or municipal official (PA 14-87, effective October 1, 2014).

Historic Homes Tax Credit

A new act requires the DECD commissioner to reserve annually 70% of the aggregate amount of tax credits for rehabilitating historic homes (up to $3 million per year) for historic homes in the 24 municipalities designated as “regional centers” in the state’s current five-year plan of conservation and development. Beginning July 1, 2015, the credits will be available statewide, but historic homes must continue to meet the law’s other requirements to qualify for the credits (PA 14-217, §139, effective July 1, 2015).

Historic Structure Rehabilitation Tax Credits

This act sunsets two DECD programs that provide tax credits to people and business entities for rehabilitating certain historic structures and creates a new, broader program that contains elements of the existing programs, but retains the current tax credit amounts.

One of the existing programs provides tax credits for (1) converting historic nonresidential structures to residential use and (2) rehabilitating
historic residential structures with five or more units. The other program provides tax credits for rehabilitating historic structures that are at least partially used for nonresidential purposes for (1) mixed residential and nonresidential uses or (2) nonresidential use. The act instead provides tax credits for rehabilitating any historic structure, regardless of how it is used after the rehabilitation (PA 14-217, §§ 165-168, effective July 1, 2014 and applicable to income years starting on or after January 1, 2014).

**Issuing Information on Motor Fuels Tax on Gaseous Fuels**

This act requires the DRS commissioner to annually issue information about how he calculates the motor vehicle fuels tax on gaseous fuel (e.g., natural gas or propane). He must also include information on the conversion factor used to determine the liquid gallon equivalent, which must be consistent with applicable federal standards (PA 14-155, effective upon passage).

**Manufacturing Apprenticeship Tax Credits**

Beginning with income years commencing on or after January 1, 2015, the act allows “S corporations,” limited liability companies, limited liability partnerships, and limited partnerships (i.e., pass-through entities) to earn apprenticeship tax credits for manufacturing trades, and sell, assign, or transfer them to other taxpayers, including corporations that may in turn claim the tax credits to reduce their corporation tax liability. By law, pass-through entities do not pay corporation income taxes; rather, (1) their owners, shareholders, and partners pay personal income taxes on their share of the income the business generates and (2) the entities pay the business entity tax (PA 14-217, § 251, effective July 1, 2014).

**Neighborhood Assistance Act (NAA) Cap Increase (VETOED)**

This act raises, from $5 million to $10 million, the annual cap on NAA tax credits, which are available to businesses that contribute to or invest in municipally approved community projects and programs. DRS, which administers the credits, must continue to award, as the law requires, $3 million in NAA credits to businesses contributing funds specifically for energy conservation projects, job training programs, and programs benefitting low-income people (PA 14-171, effective July 1, 2014).

**NAA Credits for College Loan Forgiveness Programs**

Under this act, businesses investing in certain comprehensive college access loan forgiveness programs are eligible for an NAA tax credit of 100% of the invested amount. Businesses qualify for the credit if the programs (1) are located in an “educational reform district” (i.e., the 10 districts with the lowest educational performance based on district performance indices) and (2) have minimum eligibility criteria,
including years of enrollment in the district, grade point average, attendance records, and a loan forgiveness prerequisite (PA 14-227, § 4, effective July 1, 2014).

**Pilot Program for Business Property Tax Relief**

The act establishes an OPM-administered pilot program under which municipalities may offer to tax commercial businesses based on their net profits instead of the fair market value of the buildings they occupy (PA 14-174, effective July 1, 2014).

**Sale or Disposition of Property Interest in an Entity**

This act requires nonresidents to pay Connecticut income tax on gains or losses from the sale or disposition of an interest in an entity (i.e., partnership, limited liability company, or S corporation) that owns certain real property in Connecticut. Under the act, all or a portion of the gain or loss from a nonresident taxpayer’s sale or disposition of an interest in the entity is considered taxable in Connecticut if the entity owns real property in the state valued at 50% or more of the fair market value of the entity’s total assets in the preceding two years (PA 14-155, § 18, effective upon passage and applicable to taxable years beginning on or after January 1, 2014).

**Sales Tax Exemptions for Clothing, Footwear, and Nonprescription Drugs**

The act delays, from June 1, 2015 to July 1, 2015, the effective date of a sales and use tax exemption on clothing and footwear costing less than $50 that was enacted in 2013 (PA 13-184). Beginning April 1, 2015, the act exempts from the sales and use tax nonprescription drugs and medicines for use in or on the body (PA 14-47 § 47-48, effective July 1, 2014).

**WORKFORCE DEVELOPMENT**

**Initiatives for Unemployed Workers**

A new act creates and expands several initiatives for unemployed workers. Among other things, it broadens eligibility for the Subsidized Training and Employment Program (STEP) by eliminating a residency-related requirement for certain subsidized employees. It requires DOL to lead initiatives for unemployed workers by (1) promoting the state’s apprenticeship programs and (2) determining whether résumé writing assistance providers at the CT Works One Stop Career Centers should be credentialed. It also creates specific initiatives for unemployed older workers (those who are at least age 50), such as (1) requiring DOL to create a quick-reference guide of the resources available to older workers and (2) publicizing on DOL’s website the
benefits of hiring and retaining older workers (PA 14-225, effective October 1, 2014).

**State-Wide Plan to Provide Education, Training, and Job Placement in Emerging Industries**

Under this act, the Connecticut Employment and Training Commission must develop, in collaboration with regional workforce development boards, a statewide plan and funding proposal to implement, expand, or improve on (1) contextualized learning programs, (2) career certificate programs, (3) middle college programs, and (4) early college high school programs. The act describes this plan as a way to provide education, training, and placement in available jobs in manufacturing, health care, construction, green industries, and other emerging sectors of the Connecticut economy (PA 14-217 § 197, effective July 1, 2014).

**STEP New Apprentice Program**

The legislature created a “new apprentice” grant program under STEP to provide grants for small businesses and manufacturers to hire high school and college students. Under the STEP program, DOL provides grants to small businesses to help offset the cost of hiring people who were previously unemployed.

Under the act, a “new apprentice” is a student at a public or private high school, preparatory school, or institution of higher education. It does not include a person employed (1) in Connecticut by a relative at an eligible small business during the previous 12 months or (2) on a temporary or seasonal basis by a retailer that sells goods primarily used for personal, family, or household purposes (PA 14-38, § 3, effective July 1, 2014).

**Two-Generational School Readiness Plan**

The act requires the Commission on Children to establish a two-generational school readiness plan, within available appropriations, and by December 1, 2014 report on the plan to the Children’s, Education, Higher Education and Employment Advancement, and Appropriations committees. The plan must promote long-term learning and economic success for low-income families by addressing intergenerational barriers to school and workforce readiness using, among other things, intensified workforce training and targeted education. The plan must include recommendations for providing the parents of low-income children with (a) the opportunity to acquire their high school diplomas, (b) adult education, and (c) technical skills to increase their employability and sustainable employment (PA 14-217, § 198, effective upon passage).