



**Senate Bill No. 2052**

**September Special Session, Public Act No. 09-8**

**AN ACT IMPLEMENTING THE PROVISIONS OF THE BUDGET CONCERNING REVENUE.**

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

Section 1. Subparagraph (B) of subdivision (1) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(B) For income years commencing on or after January 1, 2010, (i) any eligible production company incurring production expenses or costs of not less than one hundred thousand dollars, but not more than five hundred thousand dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to ten per cent of such production expenses or costs, (ii) any such company incurring such expenses or costs of **[not less] more** than five hundred thousand **[one]** dollars, but not more than one million dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to fifteen per cent of such production expenses or costs, and (iii) any such company incurring such expenses or costs of more than one million dollars shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to thirty per cent of such production expenses or costs.

Sec. 2. Subparagraph (C) of subdivision (1) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(C) No eligible production company incurring an amount of production expenses or costs that qualifies for such credit shall be eligible for such credit unless on or after January 1, 2010, such company conducts not less than fifty per cent of principal photography days within the state or expends not less than fifty per cent of postproduction costs within the state.

Sec. 3. Subdivision (3) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, all or part of any such credit allowed under this subsection shall be claimed against the tax imposed under chapter 207 or this chapter for the income year in which the production expenses or costs were incurred, or in the three immediately succeeding income years. Any production tax credit allowed under this subsection shall be nonrefundable.

Sec. 4. Subparagraph (B) of subdivision (1) of subsection (b) of section 12-217ll, as amended by section 99 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(B) For income years commencing on or after January 1, 2010, (i) any state-certified digital animation production company incurring production expenses or costs of not less than one hundred thousand dollars, but not more than five hundred thousand dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to ten per cent of such production expenses or costs, (ii) any such company incurring such expenses or costs of **[not less]** more than five hundred thousand **[one]** dollars, but not more than one million dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to fifteen per cent of such production expenses or costs, and (iii) any such company incurring such expenses or costs of more than one million dollars shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to thirty per cent of such production expenses or costs.

Sec. 5. Subdivision (3) of subsection (b) of section 12-217ll, as amended by section 99 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) **[Any]** All or part of any credit allowed pursuant to this section shall be claimed against the tax imposed under chapter 207 or this chapter, for the income year in which the production expenses or costs were incurred, **[and may be carried forward for]** or in the three immediately succeeding income years. Any digital animation tax credit allowed under this section shall be nonrefundable.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of section 12-242d of the general statutes, any taxpayer required to make an estimated payment for the tax due under chapter 208 of the general statutes shall make such payment in an amount which is adjusted for any change in the amount of tax due for the income year commencing on or after January 1, 2009, but prior to January 1, 2010, including any additional tax imposed under section 12-214 or 12-219 of the general statutes.

Sec. 7. (NEW) (*Effective from passage*) (a) As used in this section:

(1) "Allowable costs" means the amounts chargeable to a capital account, including, but not limited to: (A) Construction or rehabilitation costs; (B) commissioning costs; (C) architectural and engineering fees allocable to construction or rehabilitation, including energy modeling; (D) site costs, such as temporary electric wiring, scaffolding, demolition costs and fencing and security facilities; and (E) costs of carpeting, partitions, walls and wall coverings, ceilings, lighting, plumbing, electrical wiring, mechanical, heating, cooling and ventilation

but "allowable costs" does not include the purchase of land, any remediation costs or the cost of telephone systems or computers;

(2) "Brownfield" has the same meaning as in subsection (g) of section 32-9cc of the general statutes;

(3) "Eligible project" means a real estate development project that is designed to meet or exceed the applicable LEED Green Building Rating System gold certification or other certification determined by the Commissioner of Environmental Protection to be equivalent, but if a single project has more than one building, "eligible project" means only the building or buildings within such project that is designed to meet or exceed the applicable LEED Green Building Rating System gold certification or other certification determined by the Commissioner of Environmental Protection to be equivalent;

(4) "Energy Star" means the voluntary labeling program administered by the United States Environmental Protection Agency designed to identify and promote energy-efficient products, equipment and buildings;

(5) "Enterprise zone" means an area in a municipality designated by the Commissioner of Economic and Community Development as an enterprise zone in accordance with the provisions of section 32-70 of the general statutes;

(6) "LEED Accredited Professional Program" means the professional accreditation program for architects, engineers and other building professionals as administered by the United States Green Building Council;

(7) "LEED Green Building Rating System" means the Leadership in Energy and Environmental Design green building rating system developed by the United States Green Building Council as of the date that the project is registered with the United States Green Building Council;

(8) "Mixed-use development" means a development consisting of one or more buildings that includes residential use and in which no more than seventy-five per cent of the interior square footage has at least one of the following uses: (A) Commercial use; (B) office use; (C) retail use; or (D) any other nonresidential use that the Secretary of the Office of Policy and Management determines does not pose a public health threat or nuisance to nearby residential areas;

(9) "Secretary" means the Secretary of the Office of Policy and Management; and

(10) "Site improvements" means any construction work on, or improvement to, streets, roads, parking facilities, sidewalks, drainage structures and utilities.

(b) For income years commencing on and after January 1, 2012, there may be allowed a credit for all taxpayers against any tax due under the provisions of chapter 208 of the general statutes for the construction or renovation of an eligible project that meets the requirements of subsection (c) of this section, and, in the case of a newly constructed

building, for which a certificate of occupancy has been issued not earlier than January 1, 2010.

(c) (1) To be eligible for a tax credit under this section a project shall: (A) Not have energy use that exceeds (i) seventy per cent of the energy use permitted by the state building code for new construction, or (ii) eighty per cent of the energy use permitted by the state energy code for renovation or rehabilitation of a building; and (B) use equipment and appliances that meet Energy Star standards, if applicable, including, but not limited to, refrigerators, dishwashers and washing machines.

(2) The credit shall be equivalent to a base credit as follows: (A) For new construction or major renovation of a building but not other site improvements certified by the LEED Green Building Rating System or other system determined by the Commissioner of Environmental Protection to be equivalent, (i) eight per cent of allowable costs for a gold rating or other rating determined by the Commissioner of Environmental Protection to be equivalent, and (ii) ten and one-half per cent of allowable costs for a platinum rating or other rating determined by the Commissioner of Environmental Protection to be equivalent; and (B) for core and shell or commercial interior projects, (i) five per cent of allowable costs for a gold rating or other rating determined by the Commissioner of Environmental Protection to be equivalent, and (ii) seven per cent of allowable costs for a platinum rating or other rating determined by the Commissioner of Environmental Protection to be equivalent. There shall be added to the base credit one-half of one per cent of allowable costs for a development project that is (I) a mixed-use development, (II) located in a brownfield or enterprise zone, (III) does not require a sewer extension of more than one-eighth of a mile, or (IV) located within one-quarter of a mile walking distance of publicly available bus transit service or within one-half of a mile walking distance of adequate rail, light rail, streetcar or ferry transit service, provided, if a single project has more than one building, at least one building shall be located within either such distance. Allowable costs shall not exceed two hundred fifty dollars per square foot for new construction or one hundred fifty dollars per square foot for renovation or rehabilitation of a building.

(d) (1) The Secretary of the Office of Policy and Management may issue an initial credit voucher upon determination that the applicant is likely, within a reasonable time, to place in service property qualifying for a credit under this section. Such voucher shall state: (A) The first income year for which the credit may be claimed, (B) the maximum amount of credit allowable, and (C) the expiration date by which such property shall be placed in service. The expiration date may be extended at the discretion of the secretary. Such voucher shall reserve the credit allowable for the applicant named in the application until the expiration date. If the expiration date is extended, the reservation of the tax credit may also be extended at the discretion of the secretary.

(2) The aggregate amount of all tax credits in initial credit vouchers issued by the secretary shall not exceed twenty-five million dollars.

(3) For each income year for which a taxpayer claims a credit under this section, the taxpayer shall obtain an eligibility certificate from an architect or professional engineer licensed to

practice in this state and accredited through the LEED Accredited Professional Program or other program determined by the Commissioner of Environmental Protection to be equivalent. Such certificate shall consist of a certification, under the seal of such architect or engineer, that the building, base building or tenant space with respect to which the credit is claimed, meets or exceeds the applicable LEED Green Building Rating System gold certification, or other certification determined by the Commissioner of Environmental Protection to be equivalent in effect at the time such certification is made. Such certification shall set forth the specific findings upon which the certification is based and shall state that the architect or engineer is accredited through the LEED Accredited Professional Program or other program determined by the Commissioner of Environmental Protection to be equivalent.

(4) To obtain the credit, the taxpayer shall file the initial credit voucher described in subdivision (1) of this subsection, the eligibility certificate described in subdivision (3) of this subsection and an application to claim the credit with the Commissioner of Revenue Services. The commissioner shall approve the claim upon determination that the taxpayer has submitted the voucher and certification required under this subdivision. The applicant shall send a copy of all such documents to the secretary.

(e) (1) A taxpayer may claim not more than a total of twenty-five per cent of allowable costs in any income year, and any percentage of tax credit that the taxpayer would otherwise be entitled to in accordance with subsection (c) of this section may be carried forward for a period of not more than five years.

(2) Tax credits are fully assignable and transferable. A project owner, including, but not limited to, a nonprofit or institutional project organization, may transfer a tax credit to a pass-through partner in return for a lump sum cash payment.

(f) Notwithstanding any provision of the general statutes, any subsequent successor in interest to the property that is eligible for a credit in accordance with subsection (c) of this section may claim such credit if the deed transferring the property assigns the subsequent successor such right, unless the deed specifies that the seller shall retain the right to claim such credit. Any subsequent tenant of a building for which a credit was granted to a taxpayer pursuant to this section may claim the credit for the period after the termination of the previous tenancy that such credit would have been allowable to the previous tenant.

(g) The Secretary of the Office of Policy and Management shall establish a uniform application fee, in an amount not to exceed ten thousand dollars, which shall cover all direct costs of administering the tax credit program established pursuant to this section. Said secretary may hire a private consultant or outside firm to administer and review applications for said program.

(h) On or before July 1, 2013, the secretary, in consultation with the Commissioner of Revenue Services, shall prepare and submit to the Governor and the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and finance, revenue and bonding, a written report containing (1) the number of taxpayers applying for the credits provided in this section; (2) the amount of such credits

granted; (3) the geographical distribution of such credits granted; and (4) any other information the secretary deems appropriate. A preliminary draft of the report shall be submitted on or before July 1, 2012, to the Governor and the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and finance, revenue and bonding. Such reports shall be submitted in accordance with the provisions of section 11-4a of the general statutes.

(i) Not later than January 1, 2011, the secretary, in consultation with the Commissioner of Revenue Services, shall adopt regulations, in accordance with the provisions of chapter 54 of the general statutes, as necessary to implement the provisions of this section.

Sec. 8. Subsections (c) to (e), inclusive, of section 12-391 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to estates of decedents dying on or after January 1, 2010*):

(c) For purposes of this section:

(1) (A) "Connecticut taxable estate" means, [(A)] with respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus [(B)] (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005, but prior to January 1, 2010. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.

(B) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2010, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.

(2) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, except in the event of repeal of the federal estate tax, then all references to the Internal Revenue Code in this section shall mean the Internal Revenue Code as in force on the day prior to the effective date of such repeal.

(3) "Gross estate" means the gross estate, for federal estate tax purposes.

(d) (1) (A) With respect to the estates of decedents who die on or after January 1, 2005, but prior to January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a resident of this state. The amount of the tax shall be determined using the schedule in subsection (g) of this section. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642 for Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2010.

(B) With respect to the estates of decedents who die on or after January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a resident of this state. The amount of the tax shall be determined using the schedule in subsection (g) of this section. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642 for Connecticut taxable gifts made on or after January 1, 2005, provided such credit shall not exceed the amount of tax imposed by this section.

(2) If real or tangible personal property of such decedent is located outside of this state and is subject to estate, inheritance, legacy or succession taxes by any state or states, other than the state of Connecticut, or by the District of Columbia, the amount of tax due under this section shall be reduced by the lesser of: (A) The amount of any taxes paid to such other state or states or said district; or (B) an amount computed by multiplying the tax otherwise due pursuant to subdivision (1) of this subsection, without regard to the credit allowed for any taxes paid to this state pursuant to section 12-642, by a fraction, (i) the numerator of which is the value of that part of the decedent's gross estate over which such other state or states or said district have jurisdiction for estate tax purposes to the same extent to which this state would assert jurisdiction for estate tax purposes under this chapter, with respect to the residents of such other state or states or said district, and (ii) the denominator of which is the value of the decedent's gross estate.

(3) Property of a resident estate over which this state has jurisdiction for estate tax purposes includes real property situated in this state, tangible personal property having an actual situs in this state and intangible personal property owned by the decedent, regardless of where it is located.

(e) (1) (A) With respect to the estates of decedents who die on or after January 1, 2005, but prior to January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a nonresident of this state. The amount of such tax shall be computed by multiplying ~~[(A)]~~ (i) the amount of tax determined using the schedule in subsection (g) of this section by ~~[(B)]~~ (ii) a fraction, ~~[(i)]~~ the numerator of which is the value of that part of the decedent's gross estate over which this state has jurisdiction for estate tax purposes, and ~~[(ii)]~~ the denominator of which is the value of the decedent's gross estate. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642, for Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2010.

(B) With respect to the estates of decedents who die on or after January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a nonresident of this state. The amount of such tax shall be computed by multiplying (i) the amount of tax determined using the schedule in subsection (g) of this section by (ii) a fraction, the numerator of which is the value of that part of the decedent's gross estate over which this state has jurisdiction for estate tax purposes, and the denominator of which is the value of the decedent's gross estate. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642, for Connecticut taxable gifts made on or after January 1, 2005, provided such credit shall not exceed the amount of tax imposed by this section.

(2) Property of a nonresident estate over which this state has jurisdiction for estate tax purposes includes real property situated in this state and tangible personal property having an actual situs in this state.

Sec. 9. Subsection (a) of section 12-392 of the general statutes, as amended by section 117 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the estates of decedents dying on or after July 1, 2009*):

(a)(1) [**Prior**] [For the estates of decedents dying prior](#) to July 1, 2009, the tax imposed by this chapter shall become due at the date of the taxable transfer and shall become payable, and shall be paid, without assessment, notice or demand, to the Commissioner of Revenue Services at the expiration of nine months from the date of death, and [for the estates of decedents dying](#) on or after July 1, 2009, the tax imposed by this chapter shall become due at the date of the taxable transfer and shall become payable and shall be paid, without assessment, notice or demand, to said commissioner at the expiration of six months from the date of death. Executors, administrators, trustees, grantees, donees, beneficiaries and surviving joint owners shall be liable for the tax and for any interest or penalty thereon until it is paid, except that no executor, administrator, trustee, grantee, donee, beneficiary or surviving joint owner shall be liable for a greater sum than the value of the property actually received by him or her. If the amount of tax reported to be due on the return is not paid, for [**taxes due**] [the estates of decedents dying](#) prior to July 1, 2009, within such nine months, or for [**taxes due**] [the estates of decedents dying](#) on or after July 1, 2009, within such six months, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid, or fifty dollars, whichever is greater. Such amount shall bear interest at the rate of one per cent per month or fraction thereof, from the due date of such tax until the date of payment. Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this chapter when it is proven to such commissioner's satisfaction that the failure to pay any tax was due to reasonable cause and was not intentional or due to neglect.

(2) The Commissioner of Revenue Services may, for reasonable cause shown, extend the time for payment. The commissioner may require the filing of a tentative return and the payment of the tax reported to be due thereon in connection with such extension. Any additional tax which may be found to be due on the filing of a return as allowed by such extension shall bear interest at the rate of one per cent per month or fraction thereof from the original due date of such tax to the date of actual payment.

(3) Whenever there is an overpayment of the tax imposed by this chapter, the Commissioner of Revenue Services shall return to the fiduciary or transferee the overpayment which shall bear interest at the rate of two-thirds of one per cent per month or fraction thereof, said interest commencing, for [**taxes due**] [the estates of decedents dying](#) prior to July 1, 2009, from the expiration of nine months after the death of the transferor or date of payment, whichever is later, or, for [**taxes due**] [the estates of decedents dying](#) on or after July 1, 2009, from the expiration of six months after the death of the transferor or date of payment, whichever is later.

Sec. 10. Subdivision (3) of subsection (b) of section 12-392 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to estates of decedents dying on or after January 1, 2010*):

(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

~~[(C)]~~ (D) The duly authorized executor or administrator shall file the return. If there is more than one executor or administrator, the return shall be made jointly by all. If there is no executor or administrator appointed, qualified and acting, each person in actual or constructive possession of any property of the decedent is constituted an executor for purposes of the tax and shall make and file a return. If in any case the executor is unable to make a complete return as to any part of the gross estate, the executor shall provide all the information available to him with respect to such property, including a full description, and the name of every person holding a legal or beneficial interest in the property. If the executor is unable to make a return as to any property, each person holding a legal or equitable interest in such property shall, upon notice from the commissioner, make a return as to that part of the gross estate.

~~[(D)]~~ (E) On or before the last day of the month next succeeding each calendar quarter, and commencing with the calendar quarter ending September 30, 2005, each court of probate shall file with the commissioner a report for the calendar quarter in such form as the commissioner may prescribe. The report shall pertain to returns filed with the court of probate during the calendar quarter.

Sec. 11. Subsection (e) of section 12-398 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to estates of decedents dying on or after January 1, 2010*):

(e) Any person shall be entitled to a certificate of release of lien with respect to the interest of the decedent in such real property, if either the court of probate for the district within which the decedent resided at the date of his death or, if the decedent died a nonresident of this state, for the district within which real estate or tangible personal property of the decedent is situated, or the Commissioner of Revenue Services finds, upon evidence satisfactory to said court or said commissioner, as the case may be, that payment of the tax imposed under this chapter with respect to the interest of the decedent in such real property is adequately assured, or that no tax imposed under this chapter is due. If the decedent died prior to January 1, 2010, and such decedent's Connecticut taxable estate is two million dollars or less, or if the decedent died on or after January 1, 2010, and such decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, the certificate of release of lien shall be issued by the court of probate. Such certificate may be recorded in the office of the town clerk of the town within which such real property is situated, and it shall be conclusive proof that such real property has been released from the operation of such lien. The commissioner may adopt regulations in accordance with the provisions of chapter 54 that establish procedures to be followed by a court of probate or by said commissioner, as the case may be, for issuing certificates of release of lien, and that establish the requirements and conditions that must be satisfied in order for a court of probate or for the commissioner, as the case may be, to find that the payment of such tax is adequately assured or that no tax imposed under this chapter is due.

Sec. 12. Subdivision (4) of subsection (a) of section 12-642 of the general statutes, as amended by section 118 of public act 09-3 of the June special session, is repealed and the following is

substituted in lieu thereof (*Effective from passage, and applicable to gifts made during calendar years commencing on or after January 1, 2010*):

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, ~~2010~~ [2005](#), the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$ 3,500,000	None
Over \$ 3,500,000	7.2% of the excess
but not over \$ 3,600,000	over \$ 3,500,000
Over \$ 3,600,000	\$ 7,200 plus 7.8% of the excess
but not over \$ 4,100,000	over \$ 3,600,000
Over \$ 4,100,000	\$ 46,200 plus 8.4% of the excess
but not over \$ 5,100,000	over \$ 4,100,000
Over \$ 5,100,000	\$ 130,200 plus 9.0% of the excess
but not over \$ 6,100,000	over \$ 5,100,000
Over \$ 6,100,000	\$ 220,200 plus 9.6% of the excess
but not over \$ 7,100,000	over \$ 6,100,000

Over \$ 7,100,000	\$ 316,200 plus 10. 2% of the excess
but not over \$ 8,100,000	over \$ 7,100,000
Over \$ 8,100,000	\$ 418,200 plus 10. 8% of the excess
but not over \$ 9,100,000	over \$ 8,100,000
Over \$ 9,100,000	\$ 526,200 plus 11. 4% of the excess
but not over \$ 10,100,000	over \$ 9,100,000
Over \$ 10,100,000	\$ 640,200 plus 12% of the excess
	over \$ 10,100,000

Sec. 13. (NEW) (*Effective from passage*) (a)(1) For the fiscal year ending June 30, 2009, any municipality with a population greater than one hundred thirty thousand that has issued pension deficit funding bonds pursuant to section 7-374c of the general statutes shall not be obligated to make any appropriation to fund, or make any contribution in excess of six million dollars to, any pension plan funded with the proceeds of such bonds.

(2) Notwithstanding the provisions of section 7-374c of the general statutes, for the fiscal years ending June 30, 2010, and June 30, 2011, any municipality with a population greater than one hundred thirty thousand that has issued pension deficit funding bonds pursuant to said section 7-374c shall not be obligated to make any appropriation to fund, or make any contribution to, any pension plan funded with the proceeds of such bonds, unless otherwise required pursuant to the provisions of subsection (b) or (c) of this section.

(b) Such municipality shall provide the Secretary of the Office of Policy and Management and the State Treasurer with a plan of funding for such pension plan (1) not later than April 1, 2010, for the fiscal year ending June 30, 2010, and (2) not later than April 1, 2011, for the fiscal year ending June 30, 2011. Said secretary and Treasurer may approve, disapprove, or require modifications to such plans.

(c) In any fiscal year that said secretary and Treasurer fail to approve the plan of funding submitted pursuant to subsection (b) of this section, such municipality shall make a minimum contribution of four million dollars to such pension plan.

Sec. 14. (*Effective from passage*) Notwithstanding the provisions of section 12-722 of the general statutes, any taxpayer required to make an estimated income tax payment on January 15, 2010, for the income tax due under chapter 229 of the general statutes for the taxable year commencing January 1, 2009, shall make such payment in an amount which is adjusted for any change in the rate applicable to said January 1, 2009, taxable year, as provided in section 12-700 of the general statutes.

Sec. 15. (*Effective from passage*) The Commissioner of Revenue Services shall adjust the withholding calculation rules issued for purposes of administering the income tax imposed under chapter 229 of the general statutes to take account of any changes in such tax made by public act 09-3 of the June special session, and, on or before October 1, 2009, shall issue new withholding calculation rules applicable to taxable years commencing on or after January 1, 2009, and shall publish such new withholding calculation rules on the Internet web site of the Department of Revenue Services.

Sec. 16. (NEW) (*Effective from passage*) In accordance with the provisions of section 32-462 of the general statutes, during the period commencing January 1, 2010, and ending June 30, 2012, any agency, as defined in section 32-462 of the general statutes, may provide financial assistance from existing programs to the Steel Point project for the purposes of development and improvements to property in the city of Bridgeport, in said time period, in an aggregate amount not to exceed forty million dollars.

Sec. 17. Subsection (e) of section 22a-449 of the general statutes, as amended by section 422 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(e) On and after October [1] 10, 2009, the fee for the [inspection] notification of each nonresidential underground storage facility [which, pursuant to this section, submits notification] submitted to the commissioner shall be one hundred dollars per tank. Such notification shall be submitted annually on a form prescribed by the commissioner on or before October [first] tenth and shall be accompanied by such fee. Such fee shall not apply to any of the following: A farm or residential tank of one thousand one hundred gallons or less capacity used for storing motor fuel for noncommercial purposes; a tank used for storing heating oil for consumptive use on the premises where stored; a septic tank; a pipeline facility; a surface impoundment; a stormwater or wastewater collection system; a flow-through process tank; a liquid trap or associated gathering lines directly related to oil or gas production and gathering operations; a storage tank situated in an underground area, including, but not limited to, a basement, cellar, mineworking drift, shaft or tunnel, if the storage tank is situated above the surface on the floor.

Sec. 18. Section 12-288 of the general statutes, as amended by section 155 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the renewal of a license that expires on or after September 30, 2009*):

Each person engaging in, or intending to engage in, the business of selling cigarettes in this state as a distributor shall secure a license from the Commissioner of Revenue Services before engaging or continuing to engage in such business. Subject to the provisions of

section 12-286, such license shall be renewable annually. The annual fee for a distributor's license shall be one thousand [two hundred fifty](#) dollars, provided in the case of a distributor who sells cigarettes as a distributor exclusively to retail stores which such distributor is operating, the fee for such distributor's license shall be: (1) Three hundred fifteen dollars annually if such distributor operates less than fifteen such retail stores; (2) six hundred twenty-five dollars annually if such distributor operates fifteen or more but less than twenty-five such retail stores; and (3) one thousand two hundred fifty dollars annually if such distributor operates twenty-five or more such retail stores. Such license shall be valid for a period beginning with the date of license to the thirtieth day of September next succeeding the date of license unless sooner revoked by the commissioner as provided in section 12-295 or unless the person to whom such license was issued discontinues business, in either of which cases the holder of the license shall immediately return it to the Commissioner of Revenue Services.

Sec. 19. (*Effective from passage*) Notwithstanding any provision of a section of the general statutes amended by public act 09-3 of the June special session, any increase in a license renewal fee provided for in such a section, as amended by said public act, shall only apply to the renewal of a license that expires on or after October 1, 2009. The provisions of this section shall not apply to the sections of the general statutes amended by sections 153, 154 and 155 of said public act.

Sec. 20. Subdivision (3) of subsection (c) of section 19a-88 of the general statutes, as amended by section 170 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) Each person holding a license as a licensed practical nurse shall, annually, during the month of such person's birth, register with the Department of Public Health, upon payment of [~~the professional services fee for class C, as defined in section 33-182l, as amended by this act,~~ [sixty dollars](#), on blanks to be furnished by the department for such purpose, giving such person's name in full, such person's residence and business address and such other information as the department requests. Each person holding a license to practice as a licensed practical nurse who has retired from the profession may renew such license, but the fee shall be ten per cent of the professional services fee for class A, as defined in section 33-182l, as amended by [~~this act~~] [public act 09-3 of the June special session](#). Any license provided by the department at a reduced fee shall indicate that the licensed practical nurse is retired.

Sec. 21. Section 15-155 of the general statutes, as amended by section 394 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

[\(a\)](#) All revenue received by the state, annually, for the twelve-month period from November first to October thirty-first, inclusive, in fees for the numbering and registration of vessels under section 15-144 shall be paid to the Treasurer [and distributed as follows: \(1\) Any balance in excess of the amounts required under subdivision \(2\) of this subsection, shall be deposited in the boating account established pursuant to subsection \(b\) of this section and](#)

(2) an amount equal to the amount of property tax paid on vessels on the assessment list of October 1, 1978, in each town, as defined in section 15-127, to the extent such revenue is sufficient, shall be distributed to such towns in lieu of property tax on vessels in the manner set forth and as determined by section 38 of this act. In the event that total revenue from such fees for any period of twelve months from November first to October thirty-first next following, inclusive, is less than the amount necessary to make such distribution equivalent to the total of certain property taxes paid on vessels in each town, as provided under subdivision (2) of this subsection, the additional amount necessary to provide for such payment in full shall be allocated for such purpose from any unallocated funds in the boating account, as determined immediately following the end of such period of twelve months.

(b) There is established an account to be known as the "boating account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account.

(c) The boating account shall be used for the following purposes: (1) All expenses incurred by the Commissioner of Motor Vehicles and the Commissioner of Environmental Protection in the administration and enforcement of this part and the laws and regulations of the state respecting boating safety and water pollution from vessels, and any payments in accordance with subsection (a) of this section that may be necessary for purposes of the distribution to towns in lieu of property tax on vessels. (2) Expenditures for boating safety, boating education, marine patrols and enforcement training programs, and for the acquisition, construction, maintenance and improvement of recreational and navigational facilities related to boating. (3) Any town which incurs expenses in the enforcement of this part or any law or regulation of the state respecting boating safety, vessel theft prevention or recovery, search and rescue or water pollution from vessels shall be entitled to reimbursement from such moneys in said account as are not provided for under subdivision (2) of this subsection. On or before the first day of December each year, each town desiring such reimbursement shall submit its request to the Commissioner of Environmental Protection with a verified statement of expenses so incurred during the preceding year. Upon receipt of such request on a form prescribed by the Commissioner of Environmental Protection said commissioner shall allow such expenses as said commissioner finds were reasonable and necessary and shall certify such amounts to the Comptroller for payment to the requesting town. If funds are insufficient to reimburse in full each town so applying, reimbursement shall be made on a pro rata basis. The determination of the amounts available for reimbursement under this subsection shall be made by the Commissioner of Environmental Protection annually in the month of November. (4) The balance of such revenue remaining after payment of the foregoing expenses shall be allocated for use of the several towns for boating safety education and for the construction, maintenance and improvement of boating facilities. Any town desiring to obtain such funds shall apply to the Commissioner of Environmental Protection, giving such information about the proposed use as said commissioner may require. Said commissioner may approve payment to any municipality, in amounts not exceeding two thousand dollars per town per year, upon satisfactory evidence that the proposed use has been approved as prescribed by law by the legislative body of the requesting town, that it is needed for the safety or convenience of the

boating public, that it is not in conflict with any program planned or undertaken by any agency of the state and that it will not adversely affect any privately-owned and operated boating facility.

(d) The Commissioners of Environmental Protection and Motor Vehicles shall annually on or before December thirty-first, submit separate reports to the joint standing committee of the General Assembly having cognizance of matters relating to state finance, revenue and bonding, on the operation of the boating account. The report shall contain a detailed statement of expenditures related to each of the purposes set forth in subsection (b) for the twelve-month period ending October thirty-first, a projected budget for such purposes for the next succeeding twelve-month period and recommendations, if any, concerning the operation of the account and the boating safety and enforcement programs.

Sec. 22. Section 5 of public act 09-173 is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Except as provided in subsection (b) of this section, the fee for a resident marine waters fishing license shall be **[ten dollars and the fee for a nonresident marine waters fishing license shall be fifteen dollars]** as specified in section 26-28 of the general statutes, as amended by this act. Persons sixty-five years of age and over who have been residents of this state for not less than one year may be issued an annual marine waters fishing license without fee. The town clerk shall retain a recording fee of one dollar for each marine waters fishing license issued by him or her.

(b) Any nonresident residing in one of the New England states or the state of New York may procure a marine waters fishing license for the same fee or fees as a resident of this state if he or she is a resident of a state the laws of which allow the same privilege to residents of this state.

Sec. 23. Section 20-341g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the renewal of a license that expires on or after October 1, 2009*):

All licenses shall be renewed annually in accordance with the provisions of section 19a-88. The fee shall be **[twenty-five]** fifty dollars for subsurface sewage disposal system installer license renewal and **[ten]** twenty dollars for subsurface sewage disposal system cleaner license renewal.

Sec. 24. Section 20-438 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the renewal of a license that expires on or after October 1, 2009*):

On and after one year following the effective date of regulations adopted pursuant to section 20-440, no person shall be employed as an asbestos abatement site supervisor unless such worker has completed a training program on the supervision of asbestos abatement approved by the department and has been issued a certificate by the department. Applications for such certificate shall be made to the department on forms provided by the

department and shall contain such information regarding the applicant's qualifications as may be required in regulations adopted pursuant to section 20-440, and shall be accompanied by a fee of [fifty] one hundred dollars. The department may issue a certificate under this section to any person who is licensed or certified in another state under a law which provides standards which are equal to or higher than those of the state of Connecticut, provided such person is not subject to any unresolved complaints or pending disciplinary actions. Certificates issued pursuant to this section shall be renewed annually in accordance with the provisions of section 19a-88 upon payment of a fee of [fifty] one hundred dollars.

Sec. 25. Subsection (b) of section 20-162bb of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) Except as provided in subsection (c) of this section, each person seeking licensure to practice perfusion in this state shall make application on forms prescribed by the department, pay an application fee of [two hundred fifty] three hundred fifteen dollars and present to the department satisfactory evidence that such person (1) successfully completed a perfusion education program with standards established by the Accreditation Committee for Perfusion Education and approved by the Commission on Accreditation of Allied Health Education Programs; (2) completed a minimum of fifty cases after graduating from a perfusion education program accredited or approved pursuant to subdivision (1) of this subsection; and (3) after completing the requirements set forth in subdivision (2) of this subsection, successfully completed the certification examination offered by the American Board of Cardiovascular Perfusion, or its successor. The commissioner shall grant a license as a perfusionist to any applicant who meets the requirements of this subsection.

Sec. 26. Subsection (g) of section 20-162bb of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the renewal of a license that expires on or after October 1, 2009*):

(g) Licenses shall be renewed annually in accordance with the provisions of section 19a-88 for a fee of [two hundred fifty] three hundred fifteen dollars.

Sec. 27. Subsection (a) of section 56 of public act 09-232 is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the renewal of a license that expires on or after October 1, 2009*):

(a) The fee for an initial license as an audiologist shall be [one hundred] two hundred dollars. Licenses shall be renewed in accordance with section 19a-88 of the general statutes upon payment of a fee of [one hundred] two hundred dollars.

Sec. 28. Section 26-28 of the general statutes, as amended by section 443 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Except as provided in subsection (b) of this section, the fees for firearms hunting, archery hunting, trapping and sport fishing licenses or for the combination thereof shall be as

follows: (1) Resident firearms hunting license, twenty-eight dollars; (2) resident fishing license, forty dollars; (3) resident marine waters fishing license, ~~thirty~~ ten dollars; (4) one-day resident marine waters fishing license, fifteen dollars; (5) resident all-waters fishing license, fifty dollars; (6) resident combination license to fish in inland waters and firearms hunt, fifty-six dollars; (7) resident combination license to fish in marine waters and firearms hunt, fifty dollars; (8) resident combination license to fish in all waters and firearms hunt, sixty dollars; (9) resident combination license to fish in all waters and bow and arrow permit to hunt deer and small game issued pursuant to section 26-86c, as amended by ~~this act,~~ public act 09-3 of the June special session, eighty-four dollars; (10) resident firearms super sport license to fish in all waters and firearms hunt, firearms private land shotgun or rifle deer permit issued pursuant to section 26-86a, as amended by ~~this act,~~ public act 09-3 of the June special session, and permit to hunt wild turkey during the spring season on private land issued pursuant to section 26-48a, as amended by ~~this act,~~ public act 09-3 of the June special session, one hundred sixteen dollars; (11) resident archery super sport license to fish in all waters, bow and arrow permit to hunt deer and small game issued pursuant to section 26-86c, as amended by ~~this act,~~ public act 09-3 of the June special session, and permit to hunt wild turkey during the spring season on private land issued pursuant to section 26-48a, as amended by ~~this act,~~ public act 09-3 of the June special session, one hundred four dollars; (12) resident trapping license, fifty dollars; (13) resident junior trapping license for persons under sixteen years of age, fifteen dollars; (14) junior firearms hunting license, fifteen dollars; (15) nonresident firearms hunting license, one hundred thirty-four dollars; (16) nonresident inland waters fishing license, eighty dollars; (17) nonresident inland waters fishing license for a period of three consecutive days, thirty-two dollars; (18) nonresident marine waters fishing license, sixty dollars; (19) nonresident marine waters fishing license for a period of three consecutive days, twenty-four dollars; (20) nonresident all-waters fishing license, one hundred dollars; (21) nonresident combination license to firearms hunt and inland waters fish, one hundred seventy-six dollars; (22) nonresident combination license to fish in all waters and firearms hunt, one hundred ninety dollars; (23) nonresident combination license to fish in marine waters and firearms hunt, one hundred seventy dollars; and (24) nonresident trapping license, two hundred fifty dollars. Persons sixty-five years of age and over who have been residents of this state for not less than one year and who meet the requirements of subsection (b) of section 26-31 may be issued an annual license to firearms hunt or to fish or combination license to fish and firearms hunt or a license to trap without fee. The issuing agency shall indicate on a combination license the specific purpose for which such license is issued. The town clerk shall retain a recording fee of one dollar for each license issued by him.

(b) Any nonresident residing in one of the New England states or the state of New York may procure a license to hunt or to fish or to hunt and fish for the same fee or fees as a resident of this state if he is a resident of a state the laws of which allow the same privilege to residents of this state.

Sec. 29. Section 30-66 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

For the purpose of raising the moneys necessary to defray the expenses incurred in the administration of section 30-64 and subdivisions (1), (2), (3) and (4) of subsection (b) of section 30-6a, there shall be paid to the Department of Consumer Protection by each permittee, for the sale of alcoholic liquor at retail for off-the-premises consumption, a sum equal to six and one-quarter per cent of the prevailing regular permit fees for such permittees, rounded up to the next whole five dollar increment. All such sums shall be paid by the department into the State Treasury to the credit of the General Fund.

Sec. 30. Subsection (a) of section 38a-11 of the general statutes, as amended by section 384 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to appointments issued or continued on or after October 1, 2009*):

(a) The commissioner shall demand and receive the following fees: (1) For the annual fee for each license issued to a domestic insurance company, two hundred dollars; (2) for receiving and filing annual reports of domestic insurance companies, fifty dollars; (3) for filing all documents prerequisite to the issuance of a license to an insurance company, two hundred twenty dollars, except that the fee for such filings by any health care center, as defined in section 38a-175, shall be one thousand three hundred fifty dollars; (4) for filing any additional paper required by law, thirty dollars; (5) for each certificate of valuation, organization, reciprocity or compliance, forty dollars; (6) for each certified copy of a license to a company, forty dollars; (7) for each certified copy of a report or certificate of condition of a company to be filed in any other state, forty dollars; (8) for amending a certificate of authority, two hundred dollars; (9) for each license issued to a rating organization, two hundred dollars. In addition, insurance companies shall pay any fees imposed under section 12-211; (10) a filing fee of fifty dollars for each initial application for a license made pursuant to section 38a-769; (11) with respect to insurance agents' appointments: (A) A filing fee of fifty dollars for each request for any agent appointment, except that no filing fee shall be payable for a request for agent appointment by an insurance company domiciled in a state or foreign country which does not require any filing fee for a request for agent appointment for a Connecticut insurance company; (B) a fee of ~~eighty~~ one hundred dollars for each appointment issued to an agent of a domestic insurance company or for each appointment continued; and (C) a fee of eighty dollars for each appointment issued to an agent of any other insurance company or for each appointment continued, except that (i) no fee shall be payable for an appointment issued to an agent of an insurance company domiciled in a state or foreign country which does not require any fee for an appointment issued to an agent of a Connecticut insurance company, and (ii) the fee shall be twenty dollars for each appointment issued or continued to an agent of an insurance company domiciled in a state or foreign country with a premium tax rate below Connecticut's premium tax rate; (12) with respect to insurance producers: (A) An examination fee of fifteen dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of fifteen dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued; (C) a fee of eighty dollars per year, or any portion thereof, for each license renewed; and (D) a fee of eighty dollars for any license renewed under the transitional process established in section 38a-784; (13) with respect to public adjusters: (A) An examination fee of fifteen dollars for each examination taken, except when

a testing service is used, the testing service shall pay a fee of fifteen dollars to the commissioner for each examination taken by an applicant; and (B) a fee of two hundred fifty dollars for each license issued or renewed; (14) with respect to casualty adjusters: (A) An examination fee of twenty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued or renewed; and (C) the expense of any examination administered outside the state shall be the responsibility of the entity making the request and such entity shall pay to the commissioner two hundred dollars for such examination and the actual traveling expenses of the examination administrator to administer such examination; (15) with respect to motor vehicle physical damage appraisers: (A) An examination fee of eighty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of eighty dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued or renewed; and (C) the expense of any examination administered outside the state shall be the responsibility of the entity making the request and such entity shall pay to the commissioner two hundred dollars for such examination and the actual traveling expenses of the examination administrator to administer such examination; (16) with respect to certified insurance consultants: (A) An examination fee of twenty-six dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty-six dollars to the commissioner for each examination taken by an applicant; (B) a fee of two hundred fifty dollars for each license issued; and (C) a fee of two hundred fifty dollars for each license renewed; (17) with respect to surplus lines brokers: (A) An examination fee of twenty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty dollars to the commissioner for each examination taken by an applicant; and (B) a fee of six hundred twenty-five dollars for each license issued or renewed; (18) with respect to fraternal agents, a fee of eighty dollars for each license issued or renewed; (19) a fee of twenty-six dollars for each license certificate requested, whether or not a license has been issued; (20) with respect to domestic and foreign benefit societies shall pay: (A) For service of process, fifty dollars for each person or insurer to be served; (B) for filing a certified copy of its charter or articles of association, fifteen dollars; (C) for filing the annual report, twenty dollars; and (D) for filing any additional paper required by law, fifteen dollars; (21) with respect to foreign benefit societies: (A) For each certificate of organization or compliance, fifteen dollars; (B) for each certified copy of permit, fifteen dollars; and (C) for each copy of a report or certificate of condition of a society to be filed in any other state, fifteen dollars; (22) with respect to reinsurance intermediaries: A fee of six hundred twenty-five dollars for each license issued or renewed; (23) with respect to life settlement providers: (A) A filing fee of twenty-six dollars for each initial application for a license made pursuant to section 38a-465a; and (B) a fee of forty dollars for each license issued or renewed; (24) with respect to life settlement brokers: (A) A filing fee of twenty-six dollars for each initial application for a license made pursuant to section 38a-465a; and (B) a fee of forty dollars for each license issued or renewed; (25) with respect to preferred provider networks, a fee of two thousand seven hundred fifty dollars for each license issued or renewed; (26) with respect to rental companies, as defined in section 38a-799, a fee of eighty dollars for each permit issued or renewed; (27) with respect to medical discount plan organizations licensed under section

38a-479rr, a fee of six hundred twenty-five dollars for each license issued or renewed; (28) with respect to pharmacy benefits managers, an application fee of one hundred dollars for each registration issued or renewed; (29) with respect to captive insurance companies, as defined in section 38a-91aa, a fee of three hundred seventy-five dollars for each license issued or renewed; and (30) with respect to each duplicate license issued a fee of fifty dollars for each license issued.

Sec. 31. Subdivisions (3) to (5), inclusive, of section 20-330 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) "Plumbing and piping work" means the installation, repair, replacement, alteration or maintenance of gas, water and associated fixtures, laboratory equipment, sanitary equipment, other than subsurface sewage disposal systems, fire prevention apparatus, all water systems for human usage, sewage treatment facilities and all associated fittings within a building and includes lateral storm and sanitary lines from buildings to the mains, process piping, swimming pools and pumping equipment, and includes making connections to back flow prevention devices, and includes low voltage wiring, not exceeding twenty-four volts, used within a lawn sprinkler system, but does not include (A) solar [thermal work performed pursuant to a certificate held as provided in section 32 of this act](#), except for the repair of those portions of a solar hot water heating system that include the basic domestic hot water tank and the tie-in to the potable water system, (B) the installation, repair, replacement, alteration or maintenance of fire prevention apparatus within a structure, except for standpipes that are not connected to sprinkler systems, and (C) medical gas and vacuum systems work. For the purposes of this subdivision, "process piping" means piping or tubing that conveys liquid or gas that is used directly in the production of a chemical or a product for human consumption;

(4) "Solar thermal work" means the installation, erection, repair, replacement, alteration, or maintenance of active, passive and hybrid solar systems that directly convert ambient energy into heat or convey, store or distribute such ambient energy;

(5) "Heating, piping and cooling work" means (A) the installation, repair, replacement, maintenance or alteration of any apparatus for piping, appliances, devices or accessories for heating systems, including sheet metal work, (B) the installation, repair, replacement, maintenance or alteration of air conditioning and refrigeration systems, boilers, including apparatus and piping for the generation or conveyance of steam and associated pumping equipment and process piping, and (C) on-site operation, by manipulating, adjusting or controlling, with sufficient technical knowledge, as determined by the commissioner, (i) heating systems with a steam or water boiler maximum operating pressure of fifteen pounds per square inch gauge or greater, or (ii) air conditioning or refrigeration systems with an aggregate of more than fifty horsepower or kilowatt equivalency of fifty horsepower or of two hundred pounds of refrigerant. Heating, piping and cooling work does not include solar [thermal work performed pursuant to a certificate held as provided in section 32 of this act](#), or medical gas and vacuum systems work or the passive monitoring of heating, air conditioning or refrigeration systems. For the purposes of this subdivision, "process piping"

means piping or tubing that conveys liquid or gas that is used directly in the production of a chemical or a product for human consumption.

Sec. 32. (NEW) (*Effective from passage*) The Commissioner of Consumer Protection, after consultation with either the Heating, Piping, Cooling and Sheet Metal Work Board or the Plumbing and Piping Work Board, as appropriate, shall issue a solar thermal work certificate authorizing the performance of solar thermal work, as defined in section 20-330 of the general statutes, as amended by this act, to any person who: (1) Has been issued a P-1, P-2, P-3, P-4, S-1, S-2, S-3 or S-4, license issued by the Department of Consumer Protection, (2) has completed a solar thermal installation training course approved by the commissioner, and (3) has achieved a passing score on a solar thermal work examination approved by the commissioner. Such certificate shall be renewed consistent with the renewal process for the prerequisite licenses. The initial or renewal fee for such certificate shall be fifty dollars.

Sec. 33. (NEW) (*Effective from passage*) (a) There is established an account to be known as the "air emissions permit operating fee account". Said account shall be established by the Comptroller as a separate, nonlapsing account within the General Fund. Any moneys collected in accordance with section 22a-174 of the general statutes shall be deposited in the General Fund and credited to the air emissions permit operating fee account. Any balance remaining in the account at the end of any fiscal year shall be carried forward in the account for the fiscal year next succeeding. The account shall be used by the Commissioner of Environmental Protection for the purpose of covering the direct and indirect costs of administering the program set forth in Title V of the federal Clean Air Act Amendments of 1990.

(b) On and after April 1, 2003, any moneys in the air emissions permit operating fee account in excess of the federally mandated level of presumptive funding calculated pursuant to 40 CFR 70. 9, as amended from time to time, may be used by the Commissioner of Environmental Protection to carry out the provisions of chapter 446c of the general statutes or may be transferred, at the direction of the commissioner, to the federal Clean Air Act account established pursuant to section 14-49b of the general statutes.

(c) On or before September thirtieth of each year, the State Comptroller shall transfer from the air emissions permit operating fee account to the federal Clean Air Act account such funds identified by the commissioner as being in excess of the federally mandated level of presumptive funding calculated pursuant to 40 CFR 70. 9, as amended from time to time.

Sec. 34. Subsection (h) of section 22a-174 of the general statutes, as amended by section 464 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(h) The commissioner may require, by regulations adopted in accordance with the provisions of chapter 54, payment of a fee by the owner or operator of a source of air pollution, sufficient to cover the reasonable cost of a visual test of an air pollution control device through the use of a dust compound in the detection of leaks in such device, or the monitoring of such test, provided such fee may not exceed the average cost to the department for the conduct or monitoring of such tests plus ten per cent of such average

cost. **[All]** Except as specified in section 33 of this act, all payments received by the commissioner pursuant to this subsection shall be deposited in the General Fund and credited to the appropriations of the Department of Environmental Protection in accordance with the provisions of section 4-86.

Sec. 35. Subsections (d) and (e) of section 22a-6f of the general statutes, as amended by section 395 of public act 09-3 of the June special session, are repealed and the following is substituted in lieu thereof (*Effective from passage*):

(d) Notwithstanding any provision of the general statutes or any regulation adopted under this title, on and after October 1, 2009, any fee in effect pursuant to regulations adopted pursuant to any section of this title that is greater than one thousand dollars shall be increased by two hundred fifty dollars, any such fee that is greater than or equal to one hundred fifty dollars, but less than or equal to one thousand dollars, shall be increased by twenty-five per cent and rounded up to the nearest whole five-dollar increment and any such fee of less than one hundred fifty dollars shall be doubled. Any such fee contained in title 22a shall not be less than one hundred dollars.

(e) Unless otherwise specified in a general permit, the registration fee for a general permit shall be as follows: (1) If the person intending to engage in the regulated activity is required to register with the Department of Environmental Protection and obtain approval of the registration before the activity is authorized, one thousand two hundred fifty dollars; or (2) if the person intending to engage in the regulated activity is only required to register with the Department of Environmental Protection before the activity is authorized, **[five]** six hundred twenty-five dollars. No fee for a general permit shall exceed **[five]** six thousand two hundred fifty dollars.

Sec. 36. Subsection (b) of section 22a-200c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) The Department of Environmental Protection, in consultation with the Department of Public Utility Control, shall auction all emissions allowances and invest the proceeds, which shall be deposited into a Regional Greenhouse Gas account established by the Comptroller as a separate, nonlapsing account within the General Fund, on behalf of electric ratepayers in energy conservation, load management and Class I renewable energy programs. In making such investments, the Commissioner of Environmental Protection shall consider strategies that maximize cost effective reductions in greenhouse gas emission. Allowances shall be auctioned under the oversight of the Department of Public Utility Control and the Department of Environmental Protection by a contractor or trustee on behalf of the electric ratepayers.

Sec. 37. (NEW) (*Effective from passage*) The Commissioner of Environmental Protection shall submit to the Comptroller annually, not later than the first day of December, a report for the fiscal year ending immediately preceding with respect to the account under section 15-155 of the general statutes, as amended by this act, including a statement as to all revenue received for deposit therein and all expenditures therefrom in such fiscal year.

Sec. 38. (NEW) (*Effective from passage*) (a) An amount equivalent to all revenue deposited with the State Treasurer from fees paid for vessel registration numbers or registration decals in accordance with section 15-144 of the general statutes in the period from the first day of November each year to and including the thirty-first day of October next succeeding, commencing November 1, 1981, shall be distributed as provided in section 15-155 of the general statutes, as amended by this act, provided for purposes of determining such amount for the period from November 1, 1981, to October 31, 1982, inclusive, such revenue received in the period from July 1, 1981, to October 31, 1981, shall be considered as revenue received in said period commencing November 1, 1981. The portion of such total amount of distribution to be paid to towns under the provisions of subdivision (2) of subsection (a) of said section 15-155 shall be distributed in accordance with a formula under which each town shall receive a proportionate part of the distribution determined by a ratio, the numerator of which shall be the total property taxes paid with respect to vessels on the assessment list of October 1, 1978, in such town and the denominator of which shall be the total property taxes paid in all towns with respect to vessels on their assessment lists of October 1, 1978.

(b) For purposes of determining the amount of distribution to each town in accordance with subsection (a) of this section, the assessor in each town shall, not later than October 1, 1981, submit to the Secretary of the Office of Policy and Management a statement as to the amount of property tax paid in such town with respect to vessels on the assessment list of October 1, 1978, including such supporting evidence as may be requested by said secretary. Not later than the first day of December each year, commencing December 1, 1994, the Commissioner of Motor Vehicles shall certify to the Comptroller the amount of payment to each town related to the portion of such revenue to be distributed in accordance with said subdivision (2) of subsection (a) of said section 15-155 and the Comptroller shall draw an order on the Treasurer for the amount as determined for each town not later than the fifteenth day of December next following. The Treasurer shall pay such amount to each town not later than the thirtieth day of December next following. "Town", whenever used in this section refers to any town as defined in section 15-127 of the general statutes.

Sec. 39. (*Effective from passage*) Section 103 of public act 09-3 of the June special session, shall be effective from its passage, and shall be applicable to income years commencing on or after January 1, 2009.

Sec. 40. (*Effective from passage*) Section 390 of public act 09-3 of the June special session shall be effective October 1, 2009, and be applicable to calendar years commencing on or after January 1, 2009.

Sec. 41. Section 126 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

(a) For the fiscal year ending June 30, 2010, the Comptroller shall transfer the sum of [seventy-two million] eighty-one million two hundred thousand dollars from the resources of the General Fund to the Special Transportation Fund.

(b) For the fiscal [year] years ending June 30, 2011, and [annually thereafter] June 30, 2012, the Comptroller shall transfer the sum of [one hundred seventeen million five hundred

~~thousand~~] one hundred twenty-six million dollars from the resources of the General Fund to the Special Transportation Fund.

(c) For the fiscal year ending June 30, 2013, and annually thereafter, the Comptroller shall transfer the sum of one hundred seventy-two million eight hundred thousand dollars from the resources of the General Fund to the Special Transportation Fund.

Sec. 42. Section 73 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

(a) Notwithstanding the provisions of section 4-30a of the general statutes, the State Treasurer shall, on the effective date of this section, transfer the sum of [~~one billion sixty-two million~~] one billion thirty-nine million seven hundred thousand dollars from the Budget Reserve Fund to the resources of the General Fund to be used as revenue for the fiscal year ending June 30, 2010.

(b) Notwithstanding the provisions of section 4-30a of the general statutes, the State Treasurer shall, on July 1, 2010, transfer the sum of [~~three hundred nineteen million seven hundred thousand~~] three hundred forty-two million dollars from the Budget Reserve Fund to the resources of the General Fund to be used as revenue for the fiscal year ending June 30, 2011.

Sec. 43. Section 9-623 of the general statutes, as amended by section 151 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Any person who knowingly and wilfully violates any provision of this chapter shall be fined not more than five thousand dollars or imprisoned not more than five years, or both. The Secretary of the State or the town clerk shall notify the State Elections Enforcement Commission of any such violation of which said secretary or such town clerk may have knowledge. Any such fine for a violation of any provision of this chapter applying to the office of the Treasurer shall be deposited on a pro rata basis in any trust funds, as defined in section 3-13c, affected by such violation.

(b) (1) If any campaign treasurer fails to file any statement required by section 9-608, or if any candidate fails to file either (A) a statement for the formation of a candidate committee as required by section 9-604, or (B) a certification pursuant to section 9-603 that the candidate is exempt from forming a candidate committee as required by section 9-604, within the time required, the campaign treasurer or candidate, as the case may be, shall pay a late filing fee of [~~two~~] one hundred dollars.

(2) In the case of any such statement or certification that is required to be filed with the State Elections Enforcement Commission, the commission shall, not later than ten days after the filing deadline is, or should be, known to have passed, notify by certified mail, return receipt requested, the person required to file that, if such statement or certification is not filed not later than twenty-one days after such notice, the person is in violation of section 9-603, 9-604 or 9-608.

(3) In the case of any such statement or certification that is required to be filed with a town clerk, the town clerk shall forthwith after the filing deadline is, or should be, known to have passed, notify by certified mail, return receipt requested, the person required to file that, if such statement or certification is not filed not later than seven days after the town clerk mails such notice, the town clerk shall notify the State Elections Enforcement Commission that the person is in violation of section 9-603, 9-604 or 9-608.

(4) The penalty for any violation of section 9-603, 9-604 or 9-608 shall be a fine of not less than two hundred dollars or more than two thousand dollars or imprisonment for not more than one year, or both.

Sec. 44. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Newtown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Newtown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Newtown may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 45. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Watertown may submit such approved exemption application to the Secretary of

the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 46. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Suffield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Suffield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Suffield may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 47. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Windsor shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Windsor may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 48. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the town of West Hartford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of West Hartford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of West Hartford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 49. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2006 grand list exemption pursuant to said subdivision (72) in the town of New Britain, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of New Britain shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of New Britain may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 50. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Hartford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such

person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Hartford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Hartford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 51. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (59) in the town of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of New Haven may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 52. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (59) in the town of Torrington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Torrington shall reimburse such person in an amount

equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Torrington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 53. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the town of Stonington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Stonington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Stonington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 54. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (59) in the town of Bridgeport, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Bridgeport shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Bridgeport may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such

exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 55. Section 485 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 1 of [[this act](#)] [public act 09-3 of the June special session](#) are supported by revenue estimates as follows:

ESTIMATED REVENUE - GENERAL FUND

<u>Taxes</u>	<u>2009-2010</u>
Personal Income	\$ 6,630,700,000
Sales and Use	3,166,700,000
Corporations	721,600,000
Public Service Corporations	272,300,000
Inheritance and Estate	208,700,000
Insurance Companies	202,700,000
Cigarettes	392,600,000
Real Estate Conveyance	94,500,000
Oil Companies	98,900,000
Alcoholic Beverages	48,000,000
Admissions, Dues and Cabaret	37,100,000

Miscellaneous	143,700,000
Total Taxes	12,017,500,000
Refunds of Taxes	(1,080,500,000)
R & D Credit Exchange	(9,400,000)
Taxes Less Refunds	10,927,600,000

Other Revenue

Transfer Special Revenue	293,400,000	
Indian Gaming Payments	384,100,000	
Licenses, Permits and Fees	[283,000,000]	<u>281,800,000</u>
Sales of Commodities and Services	33,200,000	
Rentals, Fines and Escheats	97,300,000	
Investment Income	10,000,000	
Miscellaneous	[178,000,000]	<u>208,000,000</u>
Refunds of Payments	(700,000)	
Total Other Revenue	[1,278,300,000]	<u>1,307,100,000</u>

Other Sources

Federal Grants	4,051,800,000	
Transfer to the Resources of the General		
Fund	[1,144,200,000]	<u>1,121,900,000</u>
Transfer from Tobacco Settlement Fund	107,300,000	
Transfer from/to Other Funds	[(133,800,000)]	<u>(143,300,000)</u>
Total Other Sources	[5,169,500,000]	<u>5,137,700,000</u>
Total Revenue	[17,375,400,000]	<u>17,372,400,000</u>

Sec. 56. Section 486 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 2 of [[this act](#)] [public act 09-3 of the June special session](#) are supported by revenue estimates as follows:

## ESTIMATED REVENUE - SPECIAL TRANSPORTATION FUND

<u>Taxes</u>	<u>2009-2010</u>
Motor Fuels Tax	\$ 494,700,000
Petroleum Products Tax	141,900,000
Sales Tax - DMV	54,800,000

Refunds of Taxes	(6,600,000)	
Taxes Less Refunds	684,800,000	
<u>Other Sources</u>		
Motor Vehicle Receipts	224,500,000	
Licenses, Permits and Fees	136,100,000	
Interest Income	16,500,000	
Transfer to Other Funds	(9,500,000)	
Transfer from Other Funds	[72,000,000]	<u>81,200,000</u>
Transfer to TSB Account	(15,300,000)	
Refunds of Payments	(2,600,000)	
Total Other Sources	[421,700,000]	<u>430,900,000</u>
Total Transportation Fund	[1,106,500,000]	<u>1,115,700,000</u>

Sec. 57. Section 495 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 11 of [this act] [public act 09-3 of the June special session](#) are supported by revenue estimates as follows:

ESTIMATED REVENUE - GENERAL FUND

<u>Taxes</u>	<u>2010-2011</u>
Personal Income	\$ 6,654,700,000
Sales and Use	3,095,400,000
Corporations	731,900,000
Public Service Corporations	278,300,000
Inheritance and Estate	102,000,000
Insurance Companies	216,800,000
Cigarettes	403,100,000
Real Estate Conveyance	117,500,000
Oil Companies	75,500,000
Alcoholic Beverages	48,500,000
Admissions, Dues and Cabaret	37,600,000
Miscellaneous	144,700,000
Total Taxes	11,906,000,000
Refunds of Taxes	(983,300,000)

R & D Credit Exchange	(10,500,000)	
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Taxes Less Refunds	10,912,200,000	
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Other Revenue

Transfer Special Revenue	295,100,000	
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Indian Gaming Payments	391,700,000	
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Licenses, Permits and Fees	[265,200,000]	<u>265,600,000</u>
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Sales of Commodities and Services	34,300,000	
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Rentals, Fines and Escheats	103,400,000	
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Investment Income	10,000,000	
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Miscellaneous	218,500,000	
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Refunds of Payments	(700,000)	
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Total Other Revenue	[1,317,500,000]	<u>1,317,900,000</u>
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Other Sources

Federal Grants	3,770,400,000	
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Transfer to the Resources of the General

Fund	[1,665,000,000]	<u>1,678,000,000</u>
Transfer from Tobacco Settlement Fund	106,100,000	
Transfer to Other Funds	[(179,300,000)]	<u>(187,800,000)</u>
Total Other Sources	[5,362,200,000]	<u>5,366,700,000</u>
Total Revenue	[17,591,900,000]	<u>17,596,800,000</u>

Sec. 58. Section 496 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 12 of [[this act](#)] [public act 09-3 of the June special session](#) are supported by revenue estimates as follows:

#### ESTIMATED REVENUE - SPECIAL TRANSPORTATION FUND

<u>Taxes</u>	<u>2010-2011</u>
Motor Fuels Tax	\$ 489,700,000
Petroleum Products Tax	165,300,000
Sales Tax - DMV	53,800,000
Refunds of Taxes	(6,900,000)
Taxes Less Refunds	701,900,000

#### Other Sources

Motor Vehicle Receipts	228,200,000	
Licenses, Permits and Fees	136,500,000	
Interest Income	16,500,000	
Transfer to Other Funds	(9,500,000)	
Transfer from Other Funds	[117,500,000]	<u>126,000,000</u>
Transfer to TSB Account	(15,300,000)	
Refunds of Payments	(2,600,000)	
Total Other Sources	[471,300,000]	<u>479,800,000</u>
Total Transportation Fund	[1,173,200,000]	<u>1,181,700,000</u>

Sec. 59. Section 4 of public act 09-2 of the June special session and sections 70 and 462 of public act 09-3 of the June special session are repealed. (*Effective from passage*)

Approved October 5, 2009