



General Assembly

February Session, 2014

**Amendment**

LCO No. 5513

**\*HB0532705513HR0\***

Offered by:  
REP. NOUJAIM, 74<sup>th</sup> Dist.

To: Subst. House Bill No. 5327      File No. 495      Cal. No. 288

**"AN ACT CONCERNING THE PROVISION OF SERVICES BY  
CLASSICAL HOMEOPATHS."**

1      After the last section, add the following and renumber sections and  
2      internal references accordingly:

3      "Sec. 501. Subsection (i) of section 12-632 of the general statutes is  
4      repealed and the following is substituted in lieu thereof (*Effective July*  
5      *1, 2014*):

6      (i) In no event shall the total amount of all tax credits allowed to all  
7      business firms pursuant to the provisions of this chapter exceed [five]  
8      ten million dollars in any one fiscal year. Three million dollars of the  
9      total amount of tax credits allowed shall be granted to business firms  
10     eligible for tax credits pursuant to section 12-635, as amended by this  
11     act.

12     Sec. 502. Section 12-632 of the general statutes is amended by adding  
13     subsection (k) as follows (*Effective July 1, 2015, and applicable to income*  
14     *and taxable years commencing on or after January 1, 2015*):

15 (NEW) (k) If any business firm granted a tax credit under this  
16 chapter is an S corporation or an entity treated as a partnership for  
17 federal income tax purposes, the shareholders or partners of such  
18 business firm may claim the credit. If the business firm is a single-  
19 member limited liability company that is disregarded as an entity  
20 separate from its owner, the limited liability company's owner may  
21 claim the credit.

22 Sec. 503. Section 12-633 of the general statutes is repealed and the  
23 following is substituted in lieu thereof (*Effective July 1, 2015, and*  
24 *applicable to income and taxable years commencing on or after January 1,*  
25 *2015*):

26 The Commissioner of Revenue Services shall grant a credit against  
27 any tax due under the provisions of chapter 207, 208, 209, 210, 211, [or]  
28 212 or 229, other than the liability imposed by section 12-707, in an  
29 amount not to exceed sixty per cent of the total cash amount invested  
30 during the income or taxable year by the business firm in programs  
31 operated or created pursuant to proposals approved pursuant to  
32 section 12-632, as amended by this act, provided a tax credit not to  
33 exceed one hundred per cent of the total cash amount invested during  
34 [the taxable] such year by the business firm may be allowed for  
35 investment in certain energy conservation projects as provided in  
36 subdivisions (1) and (2) of section 12-635, as amended by this act.

37 Sec. 504. Section 12-634 of the general statutes is repealed and the  
38 following is substituted in lieu thereof (*Effective July 1, 2015, and*  
39 *applicable to income and taxable years commencing on or after January 1,*  
40 *2015*):

41 The Commissioner of Revenue Services shall grant a credit against  
42 any tax due under the provisions of chapter 207, 208, 209, 210, 211, [or]  
43 212 or 229, other than the liability imposed by section 12-707, in an  
44 amount not to exceed sixty per cent of the total cash amount invested  
45 during the income or taxable year by the business firm in programs  
46 operated or created pursuant to proposals approved pursuant to

47 section 12-632, as amended by this act, for planning, site preparation,  
48 construction, renovation or acquisition of facilities for purposes of  
49 establishing a child day care facility to be used primarily by the  
50 children of such business firm's employees and equipment installed for  
51 such facility, including kitchen appliances, to the extent that such  
52 equipment or appliances are necessary in the use of such facility for  
53 purposes of child day care, provided: (1) Such facility is operated  
54 under the authority of a license issued by the Commissioner of Public  
55 Health in accordance with sections 19a-77 to 19a-87, inclusive, (2) such  
56 facility is operated without profit by such business firm related to any  
57 charges imposed for the use of such facility for purposes of child day  
58 care, and (3) the amount of tax credit allowed any business firm under  
59 the provisions of this section for any income year may not exceed fifty  
60 thousand dollars. If two or more business firms share in the cost of  
61 establishing such a facility for the children of their employees, each  
62 such taxpayer shall be allowed such credit in relation to the respective  
63 share, paid or incurred by such taxpayer, of the total expenditures for  
64 the facility in such income year. The commissioner shall not grant a  
65 credit pursuant to this section to any taxpayer claiming a credit for the  
66 same year pursuant to section 12-217x.

67 Sec. 505. Section 12-635 of the general statutes is repealed and the  
68 following is substituted in lieu thereof (*Effective July 1, 2015, and*  
69 *applicable to income and taxable years commencing on or after January 1,*  
70 *2015*):

71 The Commissioner of Revenue Services shall grant a credit against  
72 any tax due under the provisions of chapter 207, 208, 209, 210, 211, [or]  
73 212 or 229, other than the liability imposed by section 12-707: (1) In an  
74 amount not to exceed one hundred per cent of the total cash amount  
75 invested during the income or taxable year by the business firm in  
76 programs operated or created pursuant to proposals approved  
77 pursuant to section 12-632, as amended by this act, for energy  
78 conservation projects directed toward properties occupied by persons,  
79 at least seventy-five per cent of whom are at an income level not  
80 exceeding one hundred fifty per cent of the poverty level for the year

81 next preceding the year during which such tax credit is to be granted;  
82 (2) in an amount equal to one hundred per cent of the total cash  
83 amount invested during the income or taxable year by the business  
84 firm in programs operated or created pursuant to proposals approved  
85 pursuant to section 12-632, as amended by this act, for energy  
86 conservation projects at properties owned or occupied by charitable  
87 corporations, foundations, trusts or other entities as determined under  
88 regulations adopted pursuant to this chapter; or (3) in an amount not  
89 to exceed sixty per cent of the total cash amount invested during the  
90 income or taxable year by the business firm (A) in employment and  
91 training programs directed at youths, at least seventy-five per cent of  
92 whom are at an income level not exceeding one hundred fifty per cent  
93 of the poverty level for the year next preceding the year during which  
94 such tax credit is to be granted; (B) in employment and training  
95 programs directed at handicapped persons as determined under  
96 regulations adopted pursuant to this chapter; (C) in employment and  
97 training programs for unemployed workers who are fifty years of age  
98 or older; (D) in education and employment training programs for  
99 recipients in the temporary family assistance program; or (E) in child  
100 care services. Any other program [which] that serves persons at least  
101 seventy-five per cent of whom are at an income level not exceeding  
102 one hundred fifty per cent of the poverty level for the year next  
103 preceding the year during which such tax credit is to be granted and  
104 [which] that meets the standards for eligibility under this chapter shall  
105 be eligible for a tax credit under this section in an amount equal to  
106 sixty per cent of the total cash invested by the business firm in such  
107 program.

108 Sec. 506. Section 12-635a of the general statutes is repealed and the  
109 following is substituted in lieu thereof (*Effective July 1, 2015, and*  
110 *applicable to income and taxable years commencing on or after January 1,*  
111 *2015*):

112 The Commissioner of Revenue Services shall grant a credit against  
113 any tax due under the provisions of chapter 207, 208, 209, 210, 211, [or]  
114 212 or 229, other than the liability imposed by section 12-707, in an

115 amount not to exceed sixty per cent of the total cash amount invested  
 116 during the income or taxable year by the business firm in community-  
 117 based alcoholism prevention or treatment programs operated or  
 118 created pursuant to proposals approved pursuant to section 12-632, as  
 119 amended by this act."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2014</i>	12-632(i)
Sec. 502	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-632
Sec. 503	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-633
Sec. 504	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-634
Sec. 505	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-635
Sec. 506	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-635a