

General Assembly
Amendment
January Session, 2017
LCO No. 8868


Offered by:
SEN. FASANO, $34^{\text {th }}$ Dist.
SEN. WITKOS, $8^{\text {th }}$ Dist.

To: Subst. Senate Bill No. 1054
File No. 746
Cal. No. 427

## "AN ACT CONCERNING A STUDY OF STATE REVENUE POLICIES."

1 Strike everything after the enacting clause and substitute the 2 following in lieu thereof:

3 "Section 1. (Effective July 1, 2017) The following sums are 4 appropriated from the GENERAL FUND for the annual periods 5 indicated for the purposes described.

| T1 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T2 | LEGISLATIVE |  |  |
| T3 |  |  |  |
| T4 | LEGISLATIVE MANAGEMENT |  |  |
| T5 | Personal Services | $39,092,910$ | $39,524,160$ |
| T6 | Other Expenses | $12,525,969$ | $12,786,728$ |
| T7 | Equipment | 100,000 | 100,000 |
| T8 | Interim Salary/Caucus Offices | 452,875 | 452,875 |
| T9 | Redistricting | 100,000 | 100,000 |
| T10 | Old State House | 400,000 | 400,000 |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T11 | Interstate Conference Fund | 377,944 | 377,944 |
| T12 | New England Board of Higher Education | 183,750 | 183,750 |
| T13 | AGENCY TOTAL | 53,233,448 | 53,925,457 |
| T14 |  |  |  |
| T15 | AUDITORS OF PUBLIC ACCOUNTS |  |  |
| T16 | Personal Services | 10,192,726 | 10,192,726 |
| T17 | Other Expenses | 307,929 | 307,929 |
| T18 | AGENCY TOTAL | 10,500,655 | 10,500,655 |
| T19 |  |  |  |
| T20 | GENERAL GOVERNMENT |  |  |
| T21 |  |  |  |
| T22 | GOVERNOR'S OFFICE |  |  |
| T23 | Personal Services | 2,048,912 | 2,048,912 |
| T24 | Other Expenses | 166,862 | 166,862 |
| T25 | New England Governors' Conference | 74,391 | 74,391 |
| T26 | National Governors' Association | 116,893 | 116,893 |
| T27 | AGENCY TOTAL | 2,407,058 | 2,407,058 |
| T28 |  |  |  |
| T29 | SECRETARY OF THE STATE |  |  |
| T30 | Personal Services | 2,623,326 | 2,623,326 |
| T31 | Other Expenses | 1,494,659 | 1,494,659 |
| T32 | Commercial Recording Division | 4,685,034 | 4,685,034 |
| T33 | AGENCY TOTAL | 8,803,019 | 8,803,019 |
| T34 |  |  |  |
| T35 | LIEUTENANT GOVERNOR'S OFFICE |  |  |
| T36 | Personal Services | 591,699 | 591,699 |
| T37 | Other Expenses | 54,238 | 54,238 |
| T38 | AGENCY TOTAL | 645,937 | 645,937 |
| T39 |  |  |  |
| T40 | ELECTIONS ENFORCEMENT COMMISSION |  |  |
| T41 | Elections Enforcement Commission | 3,125,570 | 3,125,570 |
| T42 |  |  |  |
| T43 | OFFICE OF STATE ETHICS |  |  |
| T44 | Information Technology Initiatives | 28,226 | 28,226 |
| T45 | Office of State Ethics | 1,403,529 | 1,403,529 |
| T46 | AGENCY TOTAL | 1,431,755 | 1,431,755 |
| T47 |  |  |  |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T48 | FREEDOM OF INFORMATION COMMISSION |  |  |
| T49 | Freedom of Information Commission | 1,513,476 | 1,513,476 |
| T50 |  |  |  |
| T51 | STATE TREASURER |  |  |
| T52 | Personal Services | 2,838,478 | 2,838,478 |
| T53 | Other Expenses | 125,470 | 125,470 |
| T54 | AGENCY TOTAL | 2,963,948 | 2,963,948 |
| T55 |  |  |  |
| T56 | STATE COMPTROLLER |  |  |
| T57 | Personal Services | 22,655,097 | 22,655,097 |
| T58 | Other Expenses | 1,273,969 | 1,273,969 |
| T59 | AGENCY TOTAL | 23,929,066 | 23,929,066 |
| T60 |  |  |  |
| T61 | DEPARTMENT OF REVENUE SERVICES |  |  |
| T62 | Personal Services | 56,903,337 | 56,733,337 |
| T63 | Other Expenses | 7,165,005 | 6,148,005 |
| T64 | AGENCY TOTAL | 64,068,342 | 62,881,342 |
| T65 |  |  |  |
| T66 | OFFICE OF GOVERNMENTAL ACCOUNTABILITY |  |  |
| T67 | Other Expenses | 39,796 | 39,796 |
| T68 | Child Fatality Review Panel | 94,734 | 94,734 |
| T69 | Judicial Review Council | 131,275 | 131,275 |
| T70 | Judicial Selection Commission | 82,097 | 82,097 |
| T71 | Office of the Child Advocate | 630,059 | 630,059 |
| T72 | Office of the Victim Advocate | 408,779 | 408,779 |
| T73 | Board of Firearms Permit Examiners | 113,272 | 113,272 |
| T74 | AGENCY TOTAL | 1,500,012 | 1,500,012 |
| T75 |  |  |  |
| T76 | OFFICE OF POLICY AND MANAGEMENT |  |  |
| T77 | Personal Services | 9,965,533 | 9,965,533 |
| T78 | Other Expenses | 988,276 | 988,276 |
| T79 | Automated Budget System and Data Base Link | 39,668 | 39,668 |
| T80 | Justice Assistance Grants | 910,489 | 910,489 |
| T81 | Project Longevity | 858,450 | 858,450 |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T82 | Tax Relief For Elderly Renters | 27,185,377 | 28,166,177 |
| T83 | Reimbursement to Towns for Loss of Taxes on State Property | 56,705,082 | 56,705,082 |
| T84 | Reimbursements to Towns for Private Tax-Exempt Property | 110,738,057 | 110,738,057 |
| T85 | Reimbursement Property Tax - Disability Exemption | 374,065 | 374,065 |
| T86 | Property Tax Relief Elderly Circuit Breaker | 4,702,000 | 4,702,000 |
| T87 | Property Tax Relief Elderly Freeze Program | 65,000 | 65,000 |
| T88 | Property Tax Relief for Veterans | 2,777,546 | 2,777,546 |
| T89 | Municipal Revenue Sharing | 36,819,135 | 36,819,135 |
| T90 | Urban Improvement Grant | 35,534,155 |  |
| T91 | AGENCY TOTAL | 287,662,833 | 253,109,478 |
| T92 |  |  |  |
| T93 | DEPARTMENT OF VETERANS' AFFAIRS |  |  |
| T94 | Personal Services | 19,914,195 | 17,914,195 |
| T95 | Other Expenses | 2,750,615 | 2,750,615 |
| T96 | SSMF Administration | 521,833 | 521,833 |
| T97 | Burial Expenses | 6,666 | 6,666 |
| T98 | Headstones | 307,834 | 307,834 |
| T99 | AGENCY TOTAL | 23,501,143 | 21,501,143 |
| T100 |  |  |  |
| T101 | DEPARTMENT OF ADMINISTRATIVE SERVICES |  |  |
| T102 | Personal Services | 45,592,651 | 45,592,651 |
| T103 | Other Expenses | 22,428,847 | 22,663,934 |
| T104 | Loss Control Risk Management | 92,634 | 92,634 |
| T105 | Employees' Review Board | 17,611 | 17,611 |
| T106 | Surety Bonds for State Officials and Employees | 65,949 | 147,524 |
| T107 | Refunds Of Collections | 21,453 | 21,453 |
| T108 | Rents and Moving | 10,562,692 | 11,318,952 |
| T109 | W. C. Administrator | 5,000,000 | 5,000,000 |
| T110 | State Insurance and Risk Mgmt Operations | 12,292,825 | 12,556,522 |
| T111 | IT Services | 12,489,014 | 12,384,014 |


| T112 | AGENCY TOTAL | 108,563,676 | 109,795,295 |
| :---: | :---: | :---: | :---: |
| T113 |  |  |  |
| T114 | ATTORNEY GENERAL |  |  |
| T115 | Personal Services | 30,323,304 | 30,323,304 |
| T116 | Other Expenses | 872,015 | 872,015 |
| T117 | AGENCY TOTAL | 31,195,319 | 31,195,319 |
| T118 |  |  |  |
| T119 | DIVISION OF CRIMINAL JUSTICE |  |  |
| T120 | Personal Services | 44,396,055 | 44,396,055 |
| T121 | Other Expenses | 2,102,202 | 2,102,202 |
| T122 | Witness Protection | 164,148 | 164,148 |
| T123 | Training And Education | 30,000 | 30,000 |
| T124 | Expert Witnesses | 145,000 | 145,000 |
| T125 | Medicaid Fraud Control | 1,096,819 | 1,096,819 |
| T126 | Criminal Justice Commission | 431 | 431 |
| T127 | Cold Case Unit | 228,213 | 228,213 |
| T128 | Shooting Taskforce | 1,034,499 | 1,034,499 |
| T129 | AGENCY TOTAL | 49,197,367 | 49,197,367 |
| T130 |  |  |  |
| T131 | REGULATION AND PROTECTION |  |  |
| T132 |  |  |  |
| T133 | DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION |  |  |
| T134 | Personal Services | 139,414,985 | 141,540,423 |
| T135 | Other Expenses | 24,774,164 | 24,127,479 |
| T136 | Stress Reduction | 25,354 | 25,354 |
| T137 | Fleet Purchase | 6,202,962 | 6,581,737 |
| T138 | Workers' Compensation Claims | 4,541,962 | 4,636,817 |
| T139 | Criminal Justice Information System | 2,392,840 | 2,739,398 |
| T140 | Fire Training School - Willimantic | 76,900 | 76,900 |
| T141 | Maintenance of County Base Fire Radio Network | 21,698 | 21,698 |
| T142 | Maintenance of State-Wide Fire Radio Network | 14,441 | 14,441 |
| T143 | Police Association of Connecticut | 172,353 | 172,353 |
| T144 | Connecticut State Firefighter's Association | 176,625 | 176,625 |
| T145 | Fire Training School - Torrington | 81,367 | 81,367 |
| T146 | Fire Training School - New Haven | 48,364 | 48,364 |


| T147 | Fire Training School - Derby | 37,139 | 37,139 |
| :---: | :---: | :---: | :---: |
| T148 | Fire Training School - Wolcott | 100,162 | 100,162 |
| T149 | Fire Training School - Fairfield | 70,395 | 70,395 |
| T150 | Fire Training School - Hartford | 169,336 | 169,336 |
| T151 | Fire Training School - Middletown | 59,053 | 59,053 |
| T152 | Fire Training School - Stamford | 55,432 | 55,432 |
| T153 | AGENCY TOTAL | 178,435,532 | 180,734,473 |
| T154 |  |  |  |
| T155 | MILITARY DEPARTMENT |  |  |
| T156 | Personal Services | 2,711,254 | 2,711,254 |
| T157 | Other Expenses | 2,036,120 | 2,056,301 |
| T158 | Honor Guards | 525,000 | 525,000 |
| T159 | Veteran's Service Bonuses | 93,800 | 93,800 |
| T160 | AGENCY TOTAL | 5,366,174 | 5,386,355 |
| T161 |  |  |  |
| T162 | DEPARTMENT OF CONSUMER PROTECTION |  |  |
| T163 | Personal Services | 12,937,213 | 12,937,213 |
| T164 | Other Expenses | 1,132,707 | 1,132,707 |
| T165 | AGENCY TOTAL | 14,069,920 | 14,069,920 |
| T166 |  |  |  |
| T167 | LABOR DEPARTMENT |  |  |
| T168 | Personal Services | 8,747,739 | 8,747,739 |
| T169 | Other Expenses | 882,309 | 882,309 |
| T170 | CETC Workforce | 619,591 | 619,591 |
| T171 | Workforce Investment Act | 34,149,177 | 34,149,177 |
| T172 | Connecticut's Youth Employment Program | 2,500,000 | 2,500,000 |
| T173 | Jobs First Employment Services | 14,869,606 | 14,869,606 |
| T174 | STRIDE | 414,892 | 414,892 |
| T175 | STRIVE | 189,443 | 189,443 |
| T176 | Veterans' Opportunity Pilot | 353,553 | 353,553 |
| T177 | Second Chance Initiative | 1,270,828 | 1,270,828 |
| T178 | Workforce Initiatives | 2,337,884 | 2,337,884 |
| T179 | AGENCY TOTAL | 66,335,022 | 66,335,022 |
| T180 |  |  |  |
| T181 | COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES |  |  |


| T182 | Personal Services | 5,472,333 | 5,288,262 |
| :---: | :---: | :---: | :---: |
| T183 | Other Expenses | 271,855 | 271,855 |
| T184 | Martin Luther King, Jr. Commission | 5,977 | 5,977 |
| T185 | AGENCY TOTAL | 5,750,165 | 5,566,094 |
| T186 |  |  |  |
| T187 | CONSERVATION AND DEVELOPMENT |  |  |
| T188 |  |  |  |
| T189 | DEPARTMENT OF AGRICULTURE |  |  |
| T190 | Personal Services | 3,103,011 | 3,103,011 |
| T191 | Other Expenses | 697,534 | 697,534 |
| T192 | Senior Food Vouchers | 350,442 | 350,442 |
| T193 | Tuberculosis and Brucellosis Indemnity | 97 | 97 |
| T194 | WIC Coupon Program for Fresh Produce | 167,938 | 167,938 |
| T195 | AGENCY TOTAL | 4,319,022 | 4,319,022 |
| T196 |  |  |  |
| T197 | DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION |  |  |
| T198 | Personal Services | 12,498,114 | 12,292,318 |
| T199 | Other Expenses | 2,106,430 | 2,106,430 |
| T200 | Mosquito Control | 237,275 | 237,275 |
| T201 | State Superfund Site Maintenance | 399,577 | 399,577 |
| T202 | Laboratory Fees | 129,015 | 129,015 |
| T203 | Dam Maintenance | 122,735 | 122,735 |
| T204 | Emergency Spill Response | 6,481,921 | 6,481,921 |
| T205 | Solid Waste Management | 3,613,792 | 3,613,792 |
| T206 | Underground Storage Tank | 901,367 | 901,367 |
| T207 | Clean Air | 3,925,897 | 3,925,897 |
| T208 | Environmental Conservation | 8,089,569 | 8,089,569 |
| T209 | Environmental Quality | 8,692,700 | 8,692,700 |
| T210 | Greenways Account | 2 | 2 |
| T211 | Conservation Districts \& Soil and Water Councils | 200,000 | 200,000 |
| T212 | Interstate Environmental Commission | 44,937 | 44,937 |
| T213 | New England Interstate Water Pollution Commission | 26,554 | 26,554 |
| T214 | Northeast Interstate Forest Fire Compact | 3,082 | 3,082 |
| T215 | Connecticut River Valley Flood Control Commission | 30,295 | 30,295 |


| T216 | Thames River Valley Flood Control Commission | 45,151 | 45,151 |
| :---: | :---: | :---: | :---: |
| T217 | AGENCY TOTAL | 47,548,413 | 47,342,617 |
| T218 |  |  |  |
| T219 | DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT |  |  |
| T220 | Personal Services | 8,801,130 | 8,801,130 |
| T221 | Other Expenses | 620,443 | 620,443 |
| T222 | Elderly Rental Registry and Counselors | 1,035,431 | 1,035,431 |
| T223 | Office of Military Affairs | 187,575 | 187,575 |
| T224 | Capital Region Development Authority | 4,969,121 | 4,969,121 |
| T225 | Business Development Grants | 683,549 | 683,549 |
| T226 | Subsidized Assisted Living Demonstration | 2,325,370 | 2,534,220 |
| T227 | Congregate Facilities Operation Costs | 7,336,204 | 7,336,204 |
| T228 | Elderly Congregate Rent Subsidy | 1,982,065 | 1,982,065 |
| T229 | Housing/Homeless Services | 73,731,471 | 78,336,053 |
| T230 | Housing/Homeless Services Municipality | 586,965 | 586,965 |
| T231 | AGENCY TOTAL | 102,259,324 | 107,072,756 |
| T232 |  |  |  |
| T233 | AGRICULTURAL EXPERIMENT STATION |  |  |
| T234 | Personal Services | 5,636,399 | 5,636,399 |
| T235 | Other Expenses | 819,504 | 819,504 |
| T236 | Mosquito Control | 506,779 | 506,779 |
| T237 | Wildlife Disease Prevention | 92,701 | 92,701 |
| T238 | AGENCY TOTAL | 7,055,383 | 7,055,383 |
| T239 |  |  |  |
| T240 | HEALTH |  |  |
| T241 |  |  |  |
| T242 | DEPARTMENT OF PUBLIC HEALTH |  |  |
| T243 | Personal Services | 35,691,576 | 33,764,766 |
| T244 | Other Expenses | 7,134,597 | 7,232,237 |
| T245 | Children's Health Initiatives | 3,058,748 | 3,058,748 |
| T246 | Community Health Services | 2,008,515 | 2,008,515 |
| T247 | Rape Crisis | 558,104 | 558,104 |
| T248 | Local and District Departments of Health | 4,144,588 | 4,144,588 |
| T249 | School Based Health Clinics | 11,280,633 | 11,280,633 |


| T250 | AGENCY TOTAL | 63,876,761 | 62,047,591 |
| :---: | :---: | :---: | :---: |
| T251 |  |  |  |
| T252 | OFFICE OF HEALTH STRATEGY |  |  |
| T253 | Personal Services |  | 1,937,390 |
| T254 | Other Expenses |  | 34,238 |
| T255 | AGENCY TOTAL |  | 1,971,628 |
| T256 |  |  |  |
| T257 | OFFICE OF THE CHIEF MEDICAL EXAMINER |  |  |
| T258 | Personal Services | 5,175,809 | 5,175,809 |
| T259 | Other Expenses | 1,381,982 | 1,381,982 |
| T260 | Equipment | 26,400 | 23,310 |
| T261 | Medicolegal Investigations | 22,150 | 22,150 |
| T262 | AGENCY TOTAL | 6,606,341 | 6,603,251 |
| T263 |  |  |  |
| T264 | DEPARTMENT OF DEVELOPMENTAL SERVICES |  |  |
| T265 | Personal Services | 174,750,797 | 174,750,797 |
| T266 | Other Expenses | 13,035,946 | 13,035,946 |
| T267 | Housing Supports and Services |  | 350,000 |
| T268 | Family Support Grants | 4,300,000 | 4,300,000 |
| T269 | Clinical Services | 2,202,684 | 2,202,684 |
| T270 | Workers' Compensation Claims | 13,823,176 | 13,823,176 |
| T271 | Behavioral Services Program | 23,337,598 | 23,337,598 |
| T272 | Supplemental Payments for Medical Services | 3,881,425 | 3,881,425 |
| T273 | ID Partnership Initiatives | 2,550,000 | 2,550,000 |
| T274 | Rent Subsidy Program | 5,030,212 | 5,030,212 |
| T275 | Employment Opportunities and Day Services | 247,115,778 | 256,464,256 |
| T276 | AGENCY TOTAL | 490,027,616 | 499,726,094 |
| T277 |  |  |  |
| T278 | DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES |  |  |
| T279 | Personal Services | 156,789,123 | 129,446,204 |
| T280 | Other Expenses | 22,493,887 | 23,016,640 |
| T281 | Housing Supports and Services | 23,269,681 | 23,269,681 |
| T282 | Managed Service System | 57,505,032 | 57,505,032 |
| T283 | Legal Services | 505,999 | 505,999 |


| T284 | Connecticut Mental Health Center | 6,949,153 | 6,949,153 |
| :---: | :---: | :---: | :---: |
| T285 | Professional Services | 11,200,697 | 11,200,697 |
| T286 | General Assistance Managed Care | 41,804,966 | 42,515,958 |
| T287 | Workers' Compensation Claims | 11,405,512 | 11,405,512 |
| T288 | Nursing Home Screening | 636,352 | 636,352 |
| T289 | Young Adult Services | 78,859,968 | 78,859,968 |
| T290 | TBI Community Services | 9,229,723 | 9,229,723 |
| T291 | Jail Diversion | 4,132,599 | 4,132,599 |
| T292 | Behavioral Health Medications | 6,894,318 | 6,894,318 |
| T293 | Prison Overcrowding | 5,685,135 | 5,685,135 |
| T294 | Medicaid Adult Rehabilitation Option | 4,269,653 | 4,269,653 |
| T295 | Discharge and Diversion Services | 25,128,181 | 25,128,181 |
| T296 | Home and Community Based Services | 23,881,276 | 25,886,836 |
| T297 | Persistent Violent Felony Offenders Act | 606,391 | 606,391 |
| T298 | Nursing Home Contract | 417,953 | 417,953 |
| T299 | Pre-Trial Account | 620,352 | 620,352 |
| T300 | Grants for Substance Abuse Services | 20,967,047 | 20,967,047 |
| T301 | Grants for Mental Health Services | 66,738,020 | 66,738,020 |
| T302 | Employment Opportunities | 8,901,815 | 8,901,815 |
| T303 | AGENCY TOTAL | 588,892,833 | 564,789,219 |
| T304 |  |  |  |
| T305 | PSYCHIATRIC SECURITY REVIEW BOARD |  |  |
| T306 | Personal Services | 271,444 | 271,444 |
| T307 | Other Expenses | 23,748 | 23,748 |
| T308 | AGENCY TOTAL | 295,192 | 295,192 |
| T309 |  |  |  |
| T310 | HUMAN SERVICES |  |  |
| T311 |  |  |  |
| T312 | DEPARTMENT OF SOCIAL SERVICES |  |  |
| T313 | Personal Services | 123,065,509 | 123,065,509 |
| T314 | Other Expenses | 131,848,841 | 131,978,834 |
| T315 | Birth to Three | 14,186,804 | 14,186,804 |
| T316 | Genetic Tests in Paternity Actions | 81,906 | 81,906 |
| T317 | State-Funded Supplemental Nutrition Assistance Program | 186,816 | 72,021 |
| T318 | HUSKY B Program | 5,060,000 | 5,320,000 |
| T319 | Medicaid | 2,582,257,865 | 2,633,497,865 |


| T320 | Old Age Assistance | 38,506,679 | 38,026,302 |
| :---: | :---: | :---: | :---: |
| T321 | Aid To The Blind | 577,715 | 584,005 |
| T322 | Aid To The Disabled | 61,625,714 | 60,374,980 |
| T323 | Temporary Family Assistance - TANF | 75,131,712 | 75,131,712 |
| T324 | Emergency Assistance | 1 | 1 |
| T325 | Food Stamp Training Expenses | 9,832 | 9,832 |
| T326 | DMHAS-Disproportionate Share | 108,935,000 | 108,935,000 |
| T327 | Connecticut Home Care Program | 42,090,000 | 46,530,000 |
| T328 | Community Residential Services | 581,323,057 | 596,180,472 |
| T329 | Protective Services to the Elderly | 772,320 | 785,204 |
| T330 | Refunds Of Collections | 94,699 | 94,699 |
| T331 | Services for Persons With Disabilities | 477,130 | 477,130 |
| T332 | Nutrition Assistance | 725,000 | 837,039 |
| T333 | State Administered General Assistance | 20,931,557 | 20,834,722 |
| T334 | Connecticut Children's Medical Center | 11,391,454 | 11,391,454 |
| T335 | Human Service Infrastructure Community Action Program | 7,101,798 | 7,316,819 |
| T336 | Programs for Senior Citizens | 7,895,383 | 7,895,383 |
| T337 | Domestic Violence Shelters | 5,304,514 | 5,353,162 |
| T338 | Hospital Supplemental Payments | 39,642,273 | 39,642,273 |
| T339 | AGENCY TOTAL | 3,859,223,579 | 3,928,603,128 |
| T340 |  |  |  |
| T341 | DEPARTMENT OF REHABILITATION SERVICES |  |  |
| T342 | Personal Services | 4,843,781 | 4,843,781 |
| T343 | Other Expenses | 1,289,719 | 1,289,719 |
| T344 | Educational Aid for Blind and Visually Handicapped Children | 4,040,237 | 4,040,237 |
| T345 | Employment Opportunities - Blind \& Disabled | 1,032,521 | 1,032,521 |
| T346 | Vocational Rehabilitation - Disabled | 7,354,087 | 7,354,087 |
| T347 | Supplementary Relief and Services | 50,192 | 50,192 |
| T348 | Special Training for the Deaf Blind | 268,003 | 268,003 |
| T349 | Connecticut Radio Information Service | 27,474 | 27,474 |
| T350 | Independent Living Centers | 372,967 | 372,967 |
| T351 | AGENCY TOTAL | 19,278,981 | 19,278,981 |
| T352 |  |  |  |
| T353 | EDUCATION, MUSEUMS, LIBRARIES |  |  |
| T354 |  |  |  |


| T355 | DEPARTMENT OF EDUCATION |  |  |
| :---: | :---: | :---: | :---: |
| T356 | Personal Services | 24,384,823 | 24,384,823 |
| T357 | Other Expenses | 3,306,300 | 3,306,300 |
| T358 | Children's Trust Fund | 10,230,303 | 10,230,303 |
| T359 | Development of Mastery Exams Grades 4,6 , and 8 | 12,943,016 | 12,943,016 |
| T360 | Resource Equity Assessments | 134,379 |  |
| T361 | Neighborhood Youth Centers | 524,332 | 524,332 |
| T362 | Longitudinal Data Systems | 1,212,945 | 1,212,945 |
| T363 | Sheff Settlement | 11,027,361 | 11,027,361 |
| T364 | Regional Vocational-Technical School System | 158,466,509 | 158,466,509 |
| T365 | Local Charter Schools |  | 96,000 |
| T366 | K-3 Reading Assessment Pilot |  | 360 |
| T367 | Evenstart | 437,713 | 437,713 |
| T368 | Division of Higher Education | 1,909,040 | 1,909,040 |
| T369 | American School For The Deaf | 9,257,514 | 6,757,514 |
| T370 | Head Start Services | 5,571,838 | 5,571,838 |
| T371 | Family Resource Centers | 7,657,998 | 7,657,998 |
| T372 | Charter Schools | 107,321,500 | 107,321,500 |
| T373 | Care4Kids TANF/CCDF | 124,981,059 | 130,032,034 |
| T374 | Child Care Quality Enhancements | 2,807,291 | 2,807,291 |
| T375 | Youth Service Bureau Enhancement | 648,859 | 648,859 |
| T376 | Child Nutrition State Match | 2,354,000 | 2,354,000 |
| T377 | Health Foods Initiative | 4,101,463 | 4,151,463 |
| T378 | Roberta B. Willis Scholarship Fund | 20,137,661 | 7,868,830 |
| T379 | Early Head Start-Child Care Partnership | 1,130,750 | 1,130,750 |
| T380 | Early Care and Education | 104,086,354 | 101,507,832 |
| T381 | Vocational Agriculture | 10,228,589 | 10,228,589 |
| T382 | Adult Education | 20,383,960 | 20,383,960 |
| T383 | Health and Welfare Services Pupils Private Schools | 3,526,579 | 3,526,579 |
| T384 | Education Equalization Grants | 1,623,644,957 | 1,726,616,679 |
| T385 | Priority School Districts | 38,103,454 | 19,051,727 |
| T386 | Interdistrict Cooperation | 4,000,000 | 4,000,000 |
| T387 | School Breakfast Program | 2,158,900 | 2,158,900 |
| T388 | Youth Service Bureaus | 2,598,486 | 2,598,486 |
| T389 | Open Choice Program | 41,311,328 | 41,311,328 |


| T390 | Magnet Schools | 311,508,158 | 311,508,158 |
| :---: | :---: | :---: | :---: |
| T391 | After School Program | 4,720,695 | 4,720,695 |
| T392 | School Readiness Quality Enhancement | 4,047,742 | 4,047,742 |
| T393 | Special Education | 597,582,615 | 597,582,615 |
| T394 | AGENCY TOTAL | 3,278,448,471 | 3,350,084,069 |
| T395 |  |  |  |
| T396 | STATE LIBRARY |  |  |
| T397 | Personal Services | 5,019,931 | 5,019,931 |
| T398 | Other Expenses | 384,006 | 384,006 |
| T399 | State-Wide Digital Library | 1,750,193 | 1,750,193 |
| T400 | Interlibrary Loan Delivery Service | 276,232 | 276,232 |
| T401 | Legal/Legislative Library Materials | 638,378 | 638,378 |
| T402 | Support Cooperating Library Service Units | 184,300 | 184,300 |
| T403 | Connecticard Payments | 781,820 | 781,820 |
| T404 | AGENCY TOTAL | 9,034,860 | 9,034,860 |
| T405 |  |  |  |
| T406 | UNIVERSITY OF CONNECTICUT |  |  |
| T407 | Operating Expenses | 316,237,716 | 287,851,145 |
| T408 | Workers' Compensation Claims | 2,827,782 | 2,827,782 |
| T409 | AGENCY TOTAL | 319,065,498 | 290,678,927 |
| T410 |  |  |  |
| T411 | UNIVERSITY OF CONNECTICUT HEALTH CENTER |  |  |
| T412 | Operating Expenses | 179,577,258 | 153,371,461 |
| T413 | Workers' Compensation Claims | 7,501,978 | 7,744,811 |
| T414 | AGENCY TOTAL | 187,079,236 | 161,116,272 |
| T415 |  |  |  |
| T416 | TEACHERS' RETIREMENT BOARD |  |  |
| T417 | Personal Services | 1,606,365 | 1,606,365 |
| T418 | Other Expenses | 432,054 | 432,054 |
| T419 | Retirement Contributions | 1,290,429,000 | 1,332,368,000 |
| T420 | Retirees Health Service Cost | 25,354,500 | 29,075,250 |
| T421 | Municipal Retiree Health Insurance Costs | 4,644,673 | 4,644,673 |
| T422 | AGENCY TOTAL | 1,322,466,592 | 1,368,126,342 |
| T423 |  |  |  |
| T424 | CONNECTICUT STATE COLLEGES AND UNIVERSITIES |  |  |


| T425 | Workers' Compensation Claims | 3,289,276 | 3,289,276 |
| :---: | :---: | :---: | :---: |
| T426 | Charter Oak State College | 4,132,249 | 4,132,249 |
| T427 | Community Tech College System | 273,001,325 | 261,980,490 |
| T428 | Connecticut State University | 257,222,704 | 256,701,869 |
| T429 | Board of Regents | 366,875 | 366,875 |
| T430 | AGENCY TOTAL | 538,012,429 | 526,470,759 |
| T431 |  |  |  |
| T432 | CORRECTIONS |  |  |
| T433 |  |  |  |
| T434 | DEPARTMENT OF CORRECTION |  |  |
| T435 | Personal Services | 371,249,016 | 365,447,246 |
| T436 | Other Expenses | 60,259,646 | 60,036,948 |
| T437 | Workers' Compensation Claims | 26,871,594 | 26,871,594 |
| T438 | Inmate Medical Services | 80,426,658 | 72,383,992 |
| T439 | Board of Pardons and Paroles | 6,221,015 | 6,221,015 |
| T440 | Program Evaluation | 75,000 | 75,000 |
| T441 | Aid to Paroled and Discharged Inmates | 3,000 | 3,000 |
| T442 | Legal Services To Prisoners | 797,000 | 797,000 |
| T443 | Volunteer Services | 129,460 | 129,460 |
| T444 | Community Support Services | 33,759,614 | 33,759,614 |
| T445 | AGENCY TOTAL | 579,792,003 | 565,724,869 |
| T446 |  |  |  |
| T447 | DEPARTMENT OF CHILDREN AND FAMILIES |  |  |
| T448 | Personal Services | 258,501,049 | 256,253,676 |
| T449 | Other Expenses | 28,841,518 | 28,347,282 |
| T450 | Workers' Compensation Claims | 12,578,720 | 12,578,720 |
| T451 | Family Support Services | 913,974 | 913,974 |
| T452 | Homeless Youth | 2,329,087 | 2,329,087 |
| T453 | Differential Response System | 7,809,192 | 7,764,046 |
| T454 | Regional Behavioral Health Consultation | 1,699,624 | 1,619,023 |
| T455 | Health Assessment and Consultation | 1,349,199 | 1,082,532 |
| T456 | Grants for Psychiatric Clinics for Children | 15,046,541 | 14,979,041 |
| T457 | Day Treatment Centers for Children | 6,815,978 | 6,759,728 |
| T458 | Juvenile Justice Outreach Services | 754,487 | 885,480 |
| T459 | Child Abuse and Neglect Intervention | 11,949,620 | 10,116,287 |
| T460 | Community Based Prevention Programs | 8,093,690 | 7,785,690 |


| T461 | Family Violence Outreach and Counseling | 3,061,579 | 2,547,289 |
| :---: | :---: | :---: | :---: |
| T462 | Supportive Housing | 18,479,526 | 18,479,526 |
| T463 | No Nexus Special Education | 2,151,861 | 2,151,861 |
| T464 | Family Preservation Services | 6,133,574 | 6,070,574 |
| T465 | Substance Abuse Treatment | 9,913,559 | 9,840,612 |
| T466 | Child Welfare Support Services | 1,757,237 | 1,757,237 |
| T467 | Board and Care for Children - Adoption | 97,105,408 | 98,735,921 |
| T468 | Board and Care for Children - Foster | 134,738,432 | 135,345,435 |
| T469 | Board and Care for Children - Short-term and Residential | 89,536,892 | 90,339,295 |
| T470 | Individualized Family Supports | 6,523,616 | 6,552,680 |
| T471 | Community Kidcare | 38,268,191 | 37,968,191 |
| T472 | Covenant to Care | 136,273 | 136,273 |
| T473 | AGENCY TOTAL | 764,488,827 | 761,339,460 |
| T474 |  |  |  |
| T475 | JUDICIAL |  |  |
| T476 |  |  |  |
| T477 | JUDICIAL DEPARTMENT |  |  |
| T478 | Personal Services | 330,508,041 | 330,508,041 |
| T479 | Other Expenses | 55,415,565 | 55,071,950 |
| T480 | Forensic Sex Evidence Exams | 1,348,010 | 1,348,010 |
| T481 | Alternative Incarceration Program | 49,538,792 | 49,538,792 |
| T482 | Justice Education Center, Inc. | 466,217 | 466,217 |
| T483 | Juvenile Alternative Incarceration | 20,683,458 | 20,683,458 |
| T484 | Probate Court | 2,000,000 | 2,000,000 |
| T485 | Workers' Compensation Claims | 6,042,106 | 6,042,106 |
| T486 | Youthful Offender Services | 10,445,555 | 10,445,555 |
| T487 | Victim Security Account | 8,792 | 8,792 |
| T488 | Children of Incarcerated Parents | 544,503 | 544,503 |
| T489 | Legal Aid | 1,552,382 | 1,552,382 |
| T490 | Youth Violence Initiative | 1,925,318 | 1,925,318 |
| T491 | Youth Services Prevention | 2,708,174 | 2,708,174 |
| T492 | Children's Law Center | 102,717 | 102,717 |
| T493 | Juvenile Planning | 233,792 | 233,792 |
| T494 | Juvenile Justice Outreach Services | 10,879,986 | 10,879,986 |
| T495 | Board and Care for Children - Short-term and Residential | 6,564,318 | 6,564,318 |


| T496 | AGENCY TOTAL | 500,967,726 | 500,624,111 |
| :---: | :---: | :---: | :---: |
| T497 |  |  |  |
| T498 | PUBLIC DEFENDER SERVICES COMMISSION |  |  |
| T499 | Personal Services | 40,392,553 | 40,392,553 |
| T500 | Other Expenses | 1,067,277 | 1,067,277 |
| T501 | Assigned Counsel - Criminal | 22,442,284 | 22,442,284 |
| T502 | Expert Witnesses | 3,234,137 | 3,234,137 |
| T503 | Training And Education | 119,748 | 119,748 |
| T504 | AGENCY TOTAL | 67,255,999 | 67,255,999 |
| T505 |  |  |  |
| T506 | NON-FUNCTIONAL |  |  |
| T507 |  |  |  |
| T508 | DEBT SERVICE - STATE TREASURER |  |  |
| T509 | Debt Service | 1,967,763,023 | 1,879,314,930 |
| T510 | UConn 2000 - Debt Service | 189,526,253 | 210,955,639 |
| T511 | CHEFA Day Care Security | 5,500,000 | 5,500,000 |
| T512 | Pension Obligation Bonds - TRB | 140,219,021 | 118,400,521 |
| T513 | AGENCY TOTAL | 2,303,008,297 | 2,214,171,090 |
| T514 |  |  |  |
| T515 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T516 | Nonfunctional - Change to Accruals | 546,139 | 1,985,705 |
| T517 |  |  |  |
| T518 | STATE COMPTROLLER - FRINGE BENEFITS |  |  |
| T519 | Unemployment Compensation | 29,591,199 | 6,343,063 |
| T520 | State Employees Retirement Contributions | 921,295,015 | 1,046,224,170 |
| T521 | Higher Education Alternative Retirement System | 500,000 | 500,000 |
| T522 | Pensions and Retirements - Other Statutory | 1,706,796 | 1,757,248 |
| T523 | Judges and Compensation Commissioners Retirement | 24,407,910 | 26,377,480 |
| T524 | Insurance - Group Life | 8,096,216 | 8,340,216 |
| T525 | Employers Social Security Tax | 150,818,090 | 148,982,829 |
| T526 | State Employees Health Service Cost | 507,971,653 | 536,407,995 |


| sSB 1054 | Amendment |  |  |
| :--- | :--- | ---: | ---: |
| T527 | Retired State Employees Health Service <br> Cost | $784,399,000$ | $853,599,000$ |
| T528 | Tuition Reimbursement - Training and <br> Travel | 115,000 |  |
| T529 | Other Post Employment Benefits | $87,111,111$ | $87,111,111$ |
| T530 | AGENCY TOTAL | $2,516,011,990$ | $2,715,643,112$ |
| T531 |  |  |  |
| T532 | RESERVE FOR SALARY ADJUSTMENTS |  |  |
| T533 | Reserve For Salary Adjustments | $312,050,763$ | $479,497,698$ |
| T534 |  |  |  |
| T535 | WORKERS' COMPENSATION CLAIMS - <br> ADMINISTRATIVE SERVICES |  |  |
| T536 | Workers' Compensation Claims | $7,605,530$ | $7,605,530$ |
| T537 |  |  |  |
| T538 | TOTAL - GENERAL FUND | $18,839,417,242$ | $19,178,981,426$ |
| T539 |  |  |  |
| T540 | LESS: | $-40,000,000$ | $-40,000,000$ |
| T541 |  | $-500,000$ | $-500,000$ |
| T542 | Unallocated Lapse | $-5,000,000$ | $-3,000,000$ |
| T543 | Unallocated Lapse - Legislative | $-836,900,000$ | $-1,081,300,000$ |
| T544 | Unallocated Lapse - Judicial | $17,904,362,125$ | $17,985,910,175$ |
| T545 | Targeted Savings |  |  |
| T546 | Achieve Labor Concessions |  | $-271,251$ |
| T547 |  |  |  |
| T548 | NET - GENERAL FUND |  |  |

6 Sec. 2. (Effective July 1, 2017) The following sums are appropriated 7 from the SPECIAL TRANSPORTATION FUND for the annual periods 8 indicated for the purposes described.

| T549 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T550 | GENERAL GOVERNMENT |  |  |
| T551 |  |  |  |
| T552 | DEPARTMENT OF ADMINISTRATIVE <br> SERVICES |  |  |
| T553 | State Insurance and Risk Mgmt <br> Operations | $9,138,240$ | $9,345,232$ |
| T554 |  |  |  |
| T555 | REGULATION AND PROTECTION |  |  |


| T556 |  |  |  |
| :---: | :---: | :---: | :---: |
| T557 | DEPARTMENT OF MOTOR VEHICLES |  |  |
| T558 | Personal Services | 49,296,260 | 49,296,260 |
| T559 | Other Expenses | 15,897,378 | 15,897,378 |
| T560 | Equipment | 468,756 | 468,756 |
| T561 | Commercial Vehicle Information Systems and Networks Project | 214,676 | 214,676 |
| T562 | AGENCY TOTAL | 65,877,070 | 65,877,070 |
| T563 |  |  |  |
| T564 | CONSERVATION AND DEVELOPMENT |  |  |
| T565 |  |  |  |
| T566 | DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION |  |  |
| T567 | Personal Services | 2,060,488 | 2,060,488 |
| T568 | Other Expenses | 738,920 | 738,920 |
| T569 | AGENCY TOTAL | 2,799,408 | 2,799,408 |
| T570 |  |  |  |
| T571 | TRANSPORTATION |  |  |
| T572 |  |  |  |
| T573 | DEPARTMENT OF TRANSPORTATION |  |  |
| T574 | Personal Services | 177,824,829 | 177,874,964 |
| T575 | Other Expenses | 53,814,223 | 53,814,223 |
| T576 | Equipment | 1,341,329 | 1,341,329 |
| T577 | Minor Capital Projects | 449,639 | 449,639 |
| T578 | Highway Planning And Research | 3,060,131 | 3,060,131 |
| T579 | Rail Operations | 173,370,701 | 198,225,900 |
| T580 | Bus Operations | 155,052,699 | 167,121,676 |
| T581 | ADA Para-transit Program | 38,039,446 | 38,039,446 |
| T582 | Non-ADA Dial-A-Ride Program | 1,576,361 | 1,576,361 |
| T583 | Pay-As-You-Go Transportation Projects | 14,589,106 | 14,589,106 |
| T584 | Port Authority | 400,000 | 400,000 |
| T585 | Transportation to Work | 2,370,629 | 2,370,629 |
| T586 | AGENCY TOTAL | 621,889,093 | 658,863,404 |
| T587 |  |  |  |
| T588 | NON-FUNCTIONAL |  |  |
| T589 |  |  |  |
| T590 | DEBT SERVICE - STATE TREASURER |  |  |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T591 | Debt Service | 614,679,938 | 680,223,716 |
| T592 |  |  |  |
| T593 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T594 | Nonfunctional - Change to Accruals | 675,402 | 213,133 |
| T595 |  |  |  |
| T596 | STATE COMPTROLLER - FRINGE BENEFITS |  |  |
| T597 | Unemployment Compensation | 203,548 | 203,548 |
| T598 | State Employees Retirement Contributions | 132,842,942 | 144,980,942 |
| T599 | Insurance - Group Life | 273,357 | 277,357 |
| T600 | Employers Social Security Tax | 15,655,534 | 15,674,834 |
| T601 | State Employees Health Service Cost | 46,110,687 | 50,218,403 |
| T602 | AGENCY TOTAL | 195,086,068 | 211,355,084 |
| T603 |  |  |  |
| T604 | RESERVE FOR SALARY ADJUSTMENTS |  |  |
| T605 | Reserve For Salary Adjustments | 7,301,186 | 2,301,186 |
| T606 |  |  |  |
| T607 | WORKERS' COMPENSATION CLAIMS ADMINISTRATIVE SERVICES |  |  |
| T608 | Workers' Compensation Claims | 6,723,297 | 6,723,297 |
| T609 |  |  |  |
| T610 | TOTAL - SPECIAL TRANSPORTATION FUND | 1,524,169,702 | 1,637,701,530 |
| T611 |  |  |  |
| T612 | LESS: |  |  |
| T613 |  |  |  |
| T614 | Unallocated Lapse | -12,000,000 | -12,000,000 |
| T615 |  |  |  |
| T616 | NET - SPECIAL TRANSPORTATION FUND | 1,512,169,702 | 1,625,701,530 |

9 Sec. 3. (Effective July 1, 2017) The following sums are appropriated 10 from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for
11 the annual periods indicated for the purposes described.

| T617 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | :--- | :--- |
| T618 | GENERAL GOVERNMENT |  |  |


| T619 |  |  |  |
| :--- | :--- | ---: | ---: |
| T620 | OFFICE OF POLICY AND <br> MANAGEMENT |  |  |
| T621 | Grants To Towns | $58,076,612$ | $58,076,612$ |

12 Sec. 4. (Effective July 1, 2017) The following sums are appropriated 13 from the REGIONAL MARKET OPERATION FUND for the annual
14 periods indicated for the purposes described.

| T622 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T623 | CONSERVATION AND <br> DEVELOPMENT |  |  |
| T624 |  |  |  |
| T625 | DEPARTMENT OF AGRICULTURE |  |  |
| T626 | Personal Services | 430,138 | 430,138 |
| T627 | Other Expenses | 361,007 | 273,007 |
| T628 | Fringe Benefits | 361,316 |  |
| T629 | AGENCY TOTAL | $1,064,461$ | $1,064,461$ |
| T630 |  |  |  |
| T631 | NON-FUNCTIONAL |  |  |
| T632 |  |  |  |
| T633 | STATE COMPTROLLER - <br> MISCELANEOUS | 2,845 | 2,845 |
| T634 | Nonfunctional - Change to Accruals | $1,067,306$ | $1,067,306$ |
| T635 |  |  |  |
| T636 | TOTAL - REGIONAL MARKET <br> OPERATION FUND |  |  |

15 Sec. 5. (Effective July 1, 2017) The following sums are appropriated 16 from the BANKING FUND for the annual periods indicated for the 17 purposes described.

| T637 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T638 | REGULATION AND PROTECTION |  |  |
| T639 |  |  |  |
| T640 | DEPARTMENT OF BANKING |  |  |
| T641 | Personal Services | $10,766,765$ | $10,752,078$ |
| T642 | Other Expenses | $1,468,990$ | $1,468,990$ |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T643 | Equipment | 44,900 | 44,900 |
| T644 | Fringe Benefits | 8,613,412 | 8,601,663 |
| T645 | Indirect Overhead | 291,192 | 291,192 |
| T646 | AGENCY TOTAL | 21,185,259 | 21,158,823 |
| T647 |  |  |  |
| T648 | LABOR DEPARTMENT |  |  |
| T649 | Opportunity Industrial Centers | 475,000 | 475,000 |
| T650 | Customized Services | 950,000 | 950,000 |
| T651 | AGENCY TOTAL | 1,425,000 | 1,425,000 |
| T652 |  |  |  |
| T653 | CONSERVATION AND DEVELOPMENT |  |  |
| T654 |  |  |  |
| T655 | DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT |  |  |
| T656 | Fair Housing | 603,000 | 603,000 |
| T657 | Crumbling Foundations | 2,700,000 | 2,700,000 |
| T658 | AGENCY TOTAL | 3,303,000 | 3,303,000 |
| T659 |  |  |  |
| T660 | JUDICIAL |  |  |
| T661 |  |  |  |
| T662 | JUDICIAL DEPARTMENT |  |  |
| T663 | Foreclosure Mediation Program | 3,610,565 | 3,610,565 |
| T664 |  |  |  |
| T665 | NON-FUNCTIONAL |  |  |
| T666 |  |  |  |
| T667 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T668 | Nonfunctional - Change to Accruals | 95,178 | 95,178 |
| T669 |  |  |  |
| T670 | TOTAL - BANKING FUND | 29,619,002 | 29,592,566 |

18 Sec. 6. (Effective July 1, 2017) The following sums are appropriated 19 from the INSURANCE FUND for the annual periods indicated for the 20 purposes described.

| T671 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T672 | GENERAL GOVERNMENT |  |  |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T673 |  |  |  |
| T674 | OFFICE OF POLICY AND MANAGEMENT |  |  |
| T675 | Personal Services | 313,882 | 313,882 |
| T676 | Other Expenses | 6,012 | 6,012 |
| T677 | Fringe Benefits | 200,882 | 200,882 |
| T678 | AGENCY TOTAL | 520,776 | 520,776 |
| T679 |  |  |  |
| T680 | REGULATION AND PROTECTION |  |  |
| T681 |  |  |  |
| T682 | INSURANCE DEPARTMENT |  |  |
| T683 | Personal Services | 13,942,472 | 13,796,046 |
| T684 | Other Expenses | 1,727,807 | 1,727,807 |
| T685 | Equipment | 52,500 | 52,500 |
| T686 | Fringe Benefits | 11,055,498 | 10,938,946 |
| T687 | Indirect Overhead | 466,740 | 466,740 |
| T688 | AGENCY TOTAL | 27,245,017 | 26,982,039 |
| T689 |  |  |  |
| T690 | OFFICE OF THE HEALTHCARE ADVOCATE |  |  |
| T691 | Personal Services | 1,954,064 | 1,373,962 |
| T692 | Other Expenses | 2,691,767 | 164,500 |
| T693 | Equipment | 15,000 | 15,000 |
| T694 | Fringe Benefits | 1,788,131 | 1,329,851 |
| T695 | Indirect Overhead | 106,630 | 106,630 |
| T696 | AGENCY TOTAL | 6,555,592 | 2,989,943 |
| T697 |  |  |  |
| T698 | HEALTH |  |  |
| T699 |  |  |  |
| T700 | DEPARTMENT OF PUBLIC HEALTH |  |  |
| T701 | Needle and Syringe Exchange Program | 459,416 | 459,416 |
| T702 | AIDS Services | 4,975,686 | 4,975,686 |
| T703 | Breast and Cervical Cancer Detection and Treatment | 2,150,565 | 2,150,565 |
| T704 | Immunization Services | 45,382,653 | 46,508,326 |
| T705 | X-Ray Screening and Tuberculosis Care | 1,115,148 | 1,115,148 |
| T706 | Venereal Disease Control | 197,171 | 197,171 |
| T707 | AGENCY TOTAL | 54,280,639 | 55,406,312 |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T708 |  |  |  |
| T709 | OFFICE OF HEALTH STRATEGY |  |  |
| T710 | Personal Services |  | 729,528 |
| T711 | Other Expenses |  | 2,527,267 |
| T712 | Fringe Benefits |  | 574,832 |
| T713 | AGENCY TOTAL |  | 3,831,627 |
| T714 |  |  |  |
| T715 | DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES |  |  |
| T716 | Managed Service System | 408,924 | 408,924 |
| T717 |  |  |  |
| T718 | HUMAN SERVICES |  |  |
| T719 |  |  |  |
| T720 | DEPARTMENT OF SOCIAL SERVICES |  |  |
| T721 | Fall Prevention | 376,023 | 376,023 |
| T722 |  |  |  |
| T723 | NON-FUNCTIONAL |  |  |
| T724 |  |  |  |
| T725 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T726 | Nonfunctional - Change to Accruals | 116,945 | 116,945 |
| T727 |  |  |  |
| T728 | TOTAL - INSURANCE FUND | 89,503,916 | 90,632,589 |

21 Sec. 7. (Effective July 1, 2017) The following sums are appropriated 22 from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL 23 FUND for the annual periods indicated for the purposes described.

| T729 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T730 | REGULATION AND PROTECTION |  |  |
| T731 |  |  |  |
| T732 | OFFICE OF CONSUMER COUNSEL |  |  |
| T733 | Personal Services | $1,288,453$ | $1,288,453$ |
| T734 | Other Expenses | 332,907 | 332,907 |
| T735 | Equipment | 2,200 | 2,200 |
| T736 | Fringe Benefits | $1,056,988$ | $1,056,988$ |
| T737 | Indirect Overhead | 100 | 100 |
| T738 | AGENCY TOTAL | $2,680,648$ | $2,680,648$ |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T739 |  |  |  |
| T740 | DEPARTMENT OF PUBLIC UTILITY CONTROL |  |  |
| T741 | Personal Services | 11,834,823 | 11,834,823 |
| T742 | Other Expenses | 1,479,367 | 1,479,367 |
| T743 | Equipment | 19,500 | 19,500 |
| T744 | Fringe Benefits | 9,467,858 | 9,467,858 |
| T745 | Indirect Overhead | 100 | 100 |
| T746 | AGENCY TOTAL | 22,801,648 | 22,801,648 |
| T747 |  |  |  |
| T748 | NON-FUNCTIONAL |  |  |
| T749 |  |  |  |
| T750 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T751 | Nonfunctional - Change to Accruals | 89,658 | 89,658 |
| T752 |  |  |  |
| T753 | TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND | 25,571,954 | 25,571,954 |

24 Sec. 8. (Effective July 1, 2017) The following sums are appropriated 25 from the WORKERS' COMPENSATION FUND for the annual periods 26 indicated for the purposes described.

| T754 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T755 | GENERAL GOVERNMENT |  |  |
| T756 |  |  |  |
| T757 | DIVISION OF CRIMINAL JUSTICE |  |  |
| T758 | Personal Services | 369,969 | 369,969 |
| T759 | Other Expenses | 10,428 | 10,428 |
| T760 | Fringe Benefits | 306,273 | 306,273 |
| T761 | AGENCY TOTAL | 686,670 | 686,670 |
| T762 |  |  |  |
| T763 | REGULATION AND PROTECTION |  |  |
| T764 |  |  |  |
| T765 | LABOR DEPARTMENT |  |  |
| T766 | Occupational Health Clinics | 687,148 | 687,148 |
| T767 |  |  |  |


| sSB 1054 |  | Amendment |  |
| :---: | :---: | :---: | :---: |
| T768 | WORKERS' COMPENSATION COMMISSION |  |  |
| T769 | Personal Services | 9,905,669 | 9,905,669 |
| T770 | Other Expenses | 2,111,669 | 2,449,666 |
| T771 | Equipment | 1 | 1 |
| T772 | Fringe Benefits | 7,931,229 | 7,931,229 |
| T773 | Indirect Overhead | 291,637 | 291,637 |
| T774 | AGENCY TOTAL | 20,240,205 | 20,578,202 |
| T775 |  |  |  |
| T776 | HUMAN SERVICES |  |  |
| T777 |  |  |  |
| T778 | DEPARTMENT OF REHABILITATION SERVICES |  |  |
| T779 | Personal Services | 514,113 | 514,113 |
| T780 | Other Expenses | 53,822 | 53,822 |
| T781 | Rehabilitative Services | 1,111,913 | 1,111,913 |
| T782 | Fringe Benefits | 430,485 | 430,485 |
| T783 | AGENCY TOTAL | 2,110,333 | 2,110,333 |
| T784 |  |  |  |
| T785 | NON-FUNCTIONAL |  |  |
| T786 |  |  |  |
| T787 | STATE COMPTROLLER MISCELLANEOUS |  |  |
| T788 | Nonfunctional - Change to Accruals | 72,298 | 72,298 |
| T789 |  |  |  |
| T790 | TOTAL - WORKERS' COMPENSATION FUND | 23,796,654 | 24,134,651 |

27 Sec. 9. (Effective July 1, 2017) The following sums are appropriated 28 from the CRIMINAL INJURIES COMPENSATION FUND for the 29 annual periods indicated for the purposes described.

| T791 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T792 | JUDICIAL |  |  |
| T793 |  |  |  |
| T794 | JUDICIAL DEPARTMENT |  |  |
| T795 | Criminal Injuries Compensation | $2,934,088$ | $2,934,088$ |

30

32

Sec. 10. (Effective July 1, 2017) The appropriations in section 1 of this act are supported by the GENERAL FUND revenue estimates as follows:

| T796 |  | 2017-2018 | 2018-2019 |
| :---: | :---: | :---: | :---: |
| T797 | TAXES |  |  |
| T798 | Personal Income | \$9,161,400,000 | \$9,282,400,000 |
| T799 | Sales and Use | 4,209,800,000 | 4,287,400,000 |
| T800 | Corporation | 900,300,000 | 922,700,000 |
| T801 | Public Service | 308,400,000 | 317,700,000 |
| T802 | Inheritance and Estate | 180,100,000 | 170,500,000 |
| T803 | Insurance Companies | 222,100,000 | 212,600,000 |
| T804 | Cigarettes | 358,900,000 | 341,300,000 |
| T805 | Real Estate Conveyance | 215,600,000 | 222,300,000 |
| T806 | Alcoholic Beverages | 62,600,000 | 63,000,000 |
| T807 | Admissions and Dues | 41,500,000 | 41,800,000 |
| T808 | Health Provider | 700,100,000 | 699,200,000 |
| T809 | Miscellaneous | 27,900,000 | 23,400,000 |
| T810 | TOTAL TAXES | 16,388,700,000 | 16,584,300,000 |
| T811 |  |  |  |
| T812 | Refunds of Taxes | $(1,146,800,000)$ | (1,201,000,000) |
| T813 | Earned Income Tax Credit | $(75,000,000)$ | $(77,800,000)$ |
| T814 | R \& D Credit Exchange | (7,300,000) | $(7,600,000)$ |
| T815 | NET TAXES REVENUE | 15,159,600,000 | 15,297,900,000 |
| T816 |  |  |  |
| T817 | OTHER REVENUE |  |  |
| T818 | Transfers - Special Revenue | 339,300,000 | 346,400,000 |
| T819 | Indian Gaming Payments | 267,300,000 | 199,000,000 |
| T820 | Licenses, Permits and Fees | 298,800,000 | 278,500,000 |
| T821 | Sales of Commodities | 43,800,000 | 44,900,000 |
| T822 | Rents, Fines and Escheats | 165,000,000 | 155,100,000 |
| T823 | Investment Income | 5,900,000 | 7,000,000 |
| T824 | Miscellaneous | 199,900,000 | 189,500,000 |
| T825 | Refunds of Payments | (62,500,000) | $(63,900,000)$ |
| T826 | NET TOTAL OTHER REVENUE | 1,257,500,000 | 1,156,500,000 |
| T827 |  |  |  |
| T828 | OTHER SOURCES |  |  |


| T829 | Federal Grants | $1,342,500,000$ | $1,313,300,000$ |
| :--- | :--- | ---: | ---: |
| T830 | Transfer From Tobacco Settlement | $31,700,000$ | $111,700,000$ |
| T831 | Transfers To/From Other Funds | $114,200,000$ | $108,700,000$ |
| T832 | TOTAL OTHER SOURCES | $1,488,400,000$ | $1,533,700,000$ |
| T833 |  |  |  |
| T834 | TOTAL GENERAL FUND <br> REVENUE | $17,905,500,000$ | $17,988,100,000$ |

33 Sec. 11. (Effective July 1, 2017) The appropriations in section 2 of this 34 act are supported by the SPECIAL TRANSPORTATION FUND 35 revenue estimates as follows:

| T835 |  | 2017-2018 | 2018-2019 |
| :---: | :---: | :---: | :---: |
| T836 | TAXES |  |  |
| T837 | Motor Fuels | \$505,300,000 | \$506,100,000 |
| T838 | Oil Companies | 271,800,000 | 300,200,000 |
| T839 | Sales and Use | 327,800,000 | 335,400,000 |
| T840 | Sales Tax - DMV | 88,000,000 | 88,800,000 |
| T841 | Refunds of Taxes | $(12,600,000)$ | $(14,100,000)$ |
| T842 | TOTAL - TAXES LESS REFUNDS | 1,180,300,000 | 1,216,400,000 |
| T843 |  |  |  |
| T844 | OTHER SOURCES |  |  |
| T845 | Motor Vehicle Receipts | 251,800,000 | 253,800,000 |
| T846 | Licenses, Permits and Fees | 144,400,000 | 145,200,000 |
| T847 | Interest Income | 9,500,000 | 10,400,000 |
| T848 | Federal Grants | 12,100,000 | 12,100,000 |
| T849 | Transfers To/From Other Funds | $(5,500,000)$ | $(5,500,000)$ |
| T850 | Refunds of Payments | $(4,100,000)$ | $(4,300,000)$ |
| T851 | TOTAL OTHER SOURCES | 408,200,000 | 411,700,000 |
| T852 |  |  |  |
| T853 | TOTAL SPECIAL TRANSPORTATION FUND REVENUE | 1,588,500,000 | 1,628,100,000 |

36 Sec. 12. (Effective July 1, 2017) The appropriations in section 3 of this act are supported by the MASHANTUCKET PEQUOT AND MOHEGAN FUND revenue estimates as follows:

| sSB 1054 | Amendment |  |  |
| ---: | :--- | ---: | ---: |
| T854 |  | $2017-2018$ | $2018-2019$ |
| T855 | Transfers from General Fund | $\$ 58,100,000$ | $\$ 58,100,000$ |
| T856 | TOTAL MASHANTUCKET |  |  |
|  | PEQUOT AND MOHEGAN FUND | $58,100,000$ | $58,100,000$ |

39 Sec. 13. (Effective July 1, 2017) The appropriations in section 4 of this 40 act are supported by the REGIONAL MARKET OPERATION FUND revenue estimates as follows:

| T857 |  | $2017-2018$ | $2018-2019$ |
| ---: | :--- | ---: | ---: |
| T858 | Rentals and Investment Income | $\$ 1,100,000$ | $\$ 1,100,000$ |
| T859 | TOTAL REGIONAL MARKET <br> OPERATION FUND | $1,100,000$ | $1,100,000$ |

42 Sec. 14. (Effective July 1, 2017) The appropriations in section 5 of this act are supported by the BANKING FUND revenue estimates as follows:

| T860 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T861 | Fees and Assessments | $\$ 30,000,000$ | $\$ 30,200,000$ |
| T862 | TOTAL BANKING FUND | $30,000,000$ | $30,200,000$ |

45 Sec. 15. (Effective July 1, 2017) The appropriations in section 6 of this act are supported by the INSURANCE FUND revenue estimates as follows:

| T863 |  | $2017-2018$ | $2018-2019$ |
| ---: | :--- | ---: | ---: |
| T864 | Fees and Assessments | $\$ 90,000,000$ | $\$ 91,400,000$ |
| T865 | TOTAL INSURANCE FUND | $90,000,000$ | $91,400,000$ |

48 Sec. 16. (Effective July 1, 2017) The appropriations in section 7 of this act are supported by the CONSUMER COUNSEL AND PUBLIC
50 UTILITY CONTROL FUND revenue estimates as follows:

| T866 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T867 | Fees and Assessments | $\$ 27,000,000$ | $\$ 27,300,000$ |
| T868 | TOTAL CONSUMER COUNSEL |  |  |
|  | AND PUBLIC UTILITY CONTROL <br> FUND | $27,000,000$ | $27,300,000$ |

51 Sec. 17. (Effective July 1, 2017) The appropriations in section 8 of this act are supported by the WORKERS' COMPENSATION FUND revenue estimates as follows:

| T869 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T870 | Fees and Assessments | $\$ 24,867,000$ | $\$ 28,122,000$ |
| T871 | TOTAL WORKERS' | $24,867,000$ | $28,122,000$ |
|  | COMPENSATION FUND |  |  |

54 Sec. 18. (Effective July 1, 2017) The appropriations in section 9 of this

55
56 act are supported by the CRIMINAL INJURIES COMPENSATION FUND revenue estimates as follows:

| T872 |  | $2017-2018$ | $2018-2019$ |
| :--- | :--- | ---: | ---: |
| T873 | Restitutions | $\$ 3,000,000$ | $\$ 3,000,000$ |
| T874 | TOTAL CRIMINAL INJURIES | $3,000,000$ | $3,000,000$ |
|  | COMPENSATION FUND |  |  |

Sec. 19. (Effective July 1, 2017) (a) Notwithstanding the provisions of sections 2-35, 4-73, 10a-77, 10a-99, 10a-105 and 10a-143 of the general statutes, the Secretary of the Office of Policy and Management may make reductions in allotments in any budgeted agency and fund of the state for the fiscal years ending June 30, 2018, and June 30, 2019, in order to reduce labor-management expenditures by $\$ 836,900,000$ for the fiscal year ending June 30, 2018, and by $\$ 1,081,300,000$ for the fiscal year ending June 30, 2019.
(b) Notwithstanding the provisions of sections 10a-77, 10a-99, 10a105 and 10a-143 of the general statutes, any reductions in allotments pursuant to subsection (a) of this section that are applicable to the Connecticut State Colleges and Universities, The University of Connecticut and The University of Connecticut Health Center shall be credited to the General Fund.

Sec. 20. (Effective July 1, 2017) (a) The Secretary of the Office of Policy and Management may make reductions in allotments for the executive
branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $\$ 40,000,000$ in the General Fund during each such fiscal year.
(b) The Secretary of the Office of Policy and Management may make reductions in allotments for the legislative branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $\$ 500,000$ in the General Fund during each such fiscal year. Such reductions shall be achieved as determined by the president pro tempore and majority leader of the Senate, the speaker and majority leader of the House of Representatives, the Senate Republican president pro tempore and the minority leader of the House of Representatives.
(c) The Secretary of the Office of Policy and Management may make reductions in allotments for the judicial branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings of $\$ 3,000,000$ in the General Fund during each such fiscal year. Such reductions shall be achieved as determined by the Chief Justice and Chief Public Defender.

Sec. 21. (Effective July 1, 2017) For the fiscal years ending June 30, 2018, and June 30, 2019, the Department of Social Services and the Department of Children and Families may, with the approval of the Office of Policy and Management, and in compliance with any advanced planning document approved by the federal Department of Health and Human Services, establish receivables for the reimbursement anticipated from approved projects.

Sec. 22. (Effective July 1, 2017) Notwithstanding the provisions of section 4-85 of the general statutes, the Secretary of the Office of Policy and Management shall not allot funds appropriated in sections 1 to 9 , inclusive, of this act for Nonfunctional - Change to Accruals.

Sec. 23. (Effective July 1, 2017) (a) The Secretary of the Office of Policy and Management may transfer amounts appropriated for Personal Services in sections 1 to 9 , inclusive, of this act from agencies to the

Reserve for Salary Adjustments account to reflect a more accurate impact of collective bargaining and related costs.
(b) The Secretary of the Office of Policy and Management may transfer funds appropriated in section 1 of this act, for Reserve for Salary Adjustments, to any agency in any appropriated fund to give effect to salary increases, other employee benefits, agency costs related to staff reductions including accrual payments, achievement of agency personal services reductions, or other personal services adjustments authorized by this act or any other act or other applicable statute.

Sec. 24. (Effective July 1, 2017) (a) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in public act $15-244$, as amended by public act 16-2 of the May Special Session, which relate to collective bargaining agreements and related costs, shall not lapse on June 30, 2017, and such funds shall continue to be available for such purpose during the fiscal years ending June 30, 2018, and June 30, 2019.
(b) That portion of unexpended funds, as determined by the Secretary of the Office of Policy and Management, appropriated in sections 1 to 9 , inclusive, of this act, which relate to collective bargaining agreements and related costs for the fiscal year ending June 30,2018 , shall not lapse on June 30, 2018, and such funds shall continue to be available for such purpose during the fiscal year ending June 30, 2019.

Sec. 25. (Effective July 1, 2017) Any appropriation, or portion thereof, made to any agency, under sections 1 to 9 , inclusive, of this act, may be transferred at the request of such agency to any other agency by the Governor, with the approval of the Finance Advisory Committee, to take full advantage of federal matching funds, provided both agencies shall certify that the expenditure of such transferred funds by the receiving agency will be for the same purpose as that of the original appropriation or portion thereof so transferred. Any federal funds generated through the transfer of appropriations between agencies
may be used for reimbursing appropriated expenditures or for expanding program services or a combination of both as determined by the Governor, with the approval of the Finance Advisory Committee.

Sec. 26. (Effective July 1, 2017) (a) Any appropriation, or portion thereof, made to any agency under sections 1 to 9 , inclusive, of this act, may be adjusted by the Governor, with approval of the Finance Advisory Committee, in order to maximize federal funding available to the state, consistent with the relevant federal provisions of law.
(b) The Governor shall report on any such adjustment permitted under subsection (a) of this section, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and finance, revenue and bonding.

Sec. 27. (Effective July 1, 2017) Any appropriation, or portion thereof, made to The University of Connecticut Health Center in section 1 of this act may be transferred by the Secretary of the Office of Policy and Management to the Medicaid account in the Department of Social Services for the purpose of maximizing federal reimbursement.

Sec. 28. (Effective July 1, 2017) All funds appropriated to the Department of Social Services for DMHAS - Disproportionate Share shall be expended by the Department of Social Services in such amounts and at such times as prescribed by the Office of Policy and Management. The Department of Social Services shall make disproportionate share payments to hospitals in the Department of Mental Health and Addiction Services for operating expenses and for related fringe benefit expenses. Funds received by the hospitals in the Department of Mental Health and Addiction Services, for fringe benefits, shall be used to reimburse the Comptroller. All other funds received by the hospitals in the Department of Mental Health and Addiction Services shall be deposited to grants - other than federal
accounts. All disproportionate share payments not expended in grants - other than federal accounts shall lapse at the end of the fiscal year.

Sec. 29. (Effective July 1, 2017) Any appropriation, or portion thereof, made to the Department of Veterans' Affairs in section 1 of this act may be transferred by the Secretary of the Office of Policy and Management to the Medicaid account in the Department of Social Services for the purpose of maximizing federal reimbursement.

Sec. 30. (Effective July 1, 2017) During the fiscal years ending June 30, 2018, and June 30, 2019, $\$ 1,000,000$ of the federal funds received by the Department of Education, from Part B of the Individuals with Disabilities Education Act (IDEA), shall be transferred to the Office of Early Childhood in each such fiscal year, for the Birth-to-Three program, in order to carry out Part B responsibilities consistent with the IDEA.

Sec. 31. (Effective July 1, 2017) (a) For the fiscal year ending June 30, 2018, the distribution of priority school district grants, pursuant to subsection (a) of section 10-266p of the general statutes, shall be as follows: (1) For priority school districts in the amount of $\$ 31,609,003$, (2) for extended school building hours in the amount of $\$ 2,994,752$, and (3) for school accountability in the amount of \$3,499,699.
(b) For the fiscal year ending June 30, 2019, the distribution of priority school district grants, pursuant to subsection (a) of section 10266 p of the general statutes, shall be as follows: (1) For priority school districts in the amount of $\$ 15,804,502$, (2) for extended school building hours in the amount of $\$ 2,994,752$, and (3) for school accountability in the amount of $\$ 3,499,699$.

Sec. 32. (Effective July 1, 2017) Notwithstanding the provisions of section 17a-17 of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the provisions of said section shall not be considered in any increases or decreases to residential rates or allowable per diem payments to private residential treatment centers licensed pursuant to section 17a-145 of the general statutes.

Sec. 33. (Effective July 1, 2017) (a) For all allowable expenditures made pursuant to a contract subject to cost settlement with the Department of Developmental Services by an organization in compliance with performance requirements of such contract, one hundred per cent, or an alternative amount as identified by the Commissioner of Developmental Services and approved by the Secretary of the Office of Policy and Management, of the difference between actual expenditures incurred and the amount received by the organization from the Department of Developmental Services pursuant to such contract shall be reimbursed to the Department of Developmental Services during each of the fiscal years ending June 30, 2018, and June 30, 2019.
(b) For expenditures incurred by nonprofit providers with purchase of service contracts with the Department of Mental Health and Addiction Services for which year-end cost reconciliation currently occurs, and where such providers are in compliance with performance requirements of such contract, one hundred per cent, or an alternative amount as identified by the Commissioner of Mental Health and Addiction Services and approved by the Secretary of the Office of Policy and Management and as allowed by applicable state and federal laws and regulations, of the difference between actual expenditures incurred and the amount received by the organization from the Department of Mental Health and Addiction Services pursuant to such contract shall be reimbursed to the Department of Mental Health and Addiction Services for the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 34. (Effective July 1, 2017) The sum of $\$ 1,404,770$ of the amount appropriated in section 7 of public act 16-2 of the May special session, to the Workers' Compensation Commission, for Other Expenses, for the fiscal year ending June 30, 2017, shall not lapse on June 30, 2017, and such funds shall continue to be available for the development of the e-court migration project during the fiscal year ending June 30, 2018.

Sec. 35. (Effective July 1, 2017) The unexpended balance of funds transferred from the Reserve for Salary Adjustment account in the Special Transportation Fund, to the Department of Motor Vehicles, in section 39 of special act 00-13, and carried forward in subsection (a) of section 34 of special act 01-1 of the June special session, and subsection (a) of section 41 of public act 03-1 of the June 30 special session, and section 43 of public act $05-251$, and section 42 of public act $07-1$ of the June special session, and section 26 of public act $09-3$ of the June special session, and section 17 of public act $11-6$, and section 36 of public act 13-184, and section 29 of public act 15-244 for the Commercial Vehicle Information Systems and Networks Project, shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for such purpose during the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 36. (Effective July 1, 2017) (a) The unexpended balance of funds appropriated to the Department of Motor Vehicles in section 49 of special act 99-10, and carried forward in subsection (b) of section 34 of special act 01-1 of the June special session, and subsection (b) of section 41 of public act 03-1 of the June 30 special session, and subsection (a) of section 45 of public act $05-251$, and subsection (a) of section 43 of public act $07-1$ of the June special session, and subsection (a) of section 27 of public act 09-3 of the June special session, and subsection (a) of section 18 of public act 11-6, and subsection (a) of section 37 of public act 13-184, and subsection (a) of section 30 of public act 15-244 for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for such purpose, including for implementation of the Passport to State Parks program, during the fiscal years ending June 30, 2018, and June 30, 2019.
(b) Up to $\$ 7,000,000$ of the unexpended balance appropriated to the Department of Transportation, for Personal Services, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License

268 Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act $04-2$ of the May special session, and subsection (b) of section 45 of public act 05-251, and subsection (b) of section 43 of public act $07-1$ of the June special session, and subsection (b) of section 27 of public act 09-3 of the June special session, and subsection (b) of section 18 of public act 11-6, and subsection (b) of section 37 of public act 13-184, and subsection (b) of section 30 of public act 15-244 shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, including for implementation of the Passport to State Parks program, for the fiscal years ending June 30, 2018, and June 30, 2019.
(c) Up to $\$ 8,500,000$ of the unexpended balance appropriated to the State Treasurer, for Debt Service, in section 12 of public act 03-1 of the June 30 special session, and carried forward and transferred to the Department of Motor Vehicles' Reflective License Plates account by section 33 of public act 04-216, and carried forward by section 72 of public act 04-2 of the May special session, and subsection (c) of section 45 of public act $05-251$, and subsection (c) of section 43 of public act $07-$ 1 of the June special session, and subsection (c) of section 27 of public act 09-3 of the June special session, and subsection (c) of section 18 of public act 11-6, and subsection (c) of section 37 of public act 13-184, and subsection (c) of section 30 of public act 15-244 shall not lapse on June 30, 2017, and such funds shall continue to be available for expenditure for the purpose of upgrading the Department of Motor Vehicles' registration and driver license data processing systems, including for implementation of the Passport to State Parks program, for the fiscal years ending June 30, 2018, and June 30, 2019.

Sec. 37. Section 5-156a of the general statutes is amended by adding subsection (h) as follows (Effective July 1, 2017):
(NEW) (h) Any recovery of pension costs from appropriated or nonappropriated sources other than the General Fund and Special

Transportation Fund that causes the payments to the State Employees Retirement System to exceed the actuarially determined employer contribution for any fiscal year shall be deposited into the State Employees Retirement Fund as an additional employer contribution at the end of such fiscal year.

Sec. 38. (Effective July 1, 2017) During the fiscal years ending June 30, 2018, and June 30, 2019, no (1) lapse or other reduction specified in section 1 of this act, or (2) reduction in allotment requisitions or allotments in force authorized under the provisions of section 4-85 of the general statutes shall be made or achieved by reducing the amounts appropriated in section 1 of this act to the following accounts for said fiscal years: (A) The Department of Developmental Services, for Employment Opportunities and Day Services, (B) the Department of Social Services, for Community Residential Services, and (C) the Department of Mental Health and Addiction Services, for (i) Grants for Substance Abuse Services, and (ii) Grants for Mental Health Services.

Sec. 39. (Effective from passage) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, any balance in the Probate Court Administration Fund on June 30, 2017, shall remain in said fund and shall not be transferred to the General Fund, regardless of whether such balance is in excess of an amount equal to fifteen per cent of the total expenditures authorized pursuant to subsection (a) of section 45a-84 of the general statutes for the immediately succeeding fiscal year.

Sec. 40. Section 12-122a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Any municipality which has more than one taxing district may by a majority vote of its legislative body set a uniform city-wide mill rate for taxation of motor vehicles, except that if the charter of such municipality provides that any mill rate for property tax purposes shall be set by the board of finance of such municipality, such uniform city-wide mill rate may be set by a majority vote of such board of
finance. [No uniform city-wide mill rate may exceed the amount set forth in section 12-71e.]

Sec. 41. (Effective from passage) (a) For purposes of this section, "qualified taxpayer" means a taxpayer that: (1) Failed to file a tax return, or failed to report the full amount of tax properly due on a previously filed tax return, that was due on or before December 31, 2016; (2) voluntarily comes forward prior to receiving a billing notice or a notice from the Department of Revenue Services that an audit is being conducted in relation to the tax type and taxable period or periods for which the taxpayer is seeking a fresh start agreement; (3) is not a party to a closing agreement with the Commissioner of Revenue Services in relation to the tax type and taxable period or periods for which the taxpayer is seeking a fresh start agreement; (4) has not made an offer of compromise that has been accepted by the commissioner in relation to the tax type and taxable period or periods for which the taxpayer is seeking a fresh start agreement; (5) has not protested a determination of an audit for the tax type and taxable period or periods for which the taxpayer is seeking a fresh start agreement; (6) is not a party to litigation against the commissioner in relation to the tax type and taxable period or periods for which the taxpayer is seeking a fresh start agreement; and (7) makes application for a fresh start agreement in the form and manner prescribed by the commissioner.
(b) Notwithstanding the provisions of any other law, the Commissioner of Revenue Services is authorized to implement a fresh start program and may, at the commissioner's sole discretion, enter into fresh start agreements with qualified taxpayers during the period from July 1, 2017, to October 31, 2018, inclusive, except taxes imposed under chapter 222 of the general statutes shall not be eligible for a fresh start agreement. Any fresh start agreement shall provide for (1) the waiver of all penalties that may be imposed under title 12 of the general statutes, and (2) the waiver of fifty per cent of the interest related to a failure to pay any amount due to the commissioner by the date prescribed for payment. A fresh start agreement for a qualified taxpayer that has failed to file a tax return or returns may also provide
for a limited look-back period.
(c) As part of any fresh start agreement, a qualified taxpayer shall: (1) Voluntarily and fully disclose on the application all material facts pertinent to such taxpayer's liability for taxes due to the commissioner; (2) file any tax returns or documents that may be required by the commissioner; (3) pay in full the tax and interest as set forth in the fresh start agreement in the form and manner prescribed by the commissioner; (4) agree to timely file any required tax returns and pay any associated tax obligations to this state for a period of three years after the date the fresh start agreement is signed by the parties to such agreement; and (5) waive, for the taxable period or periods for which the commissioner has agreed to waive penalties and interest, all administrative and judicial rights of appeal that have not run or expired.
(d) Notwithstanding the provisions of subsections (a) to (c), inclusive, of this section or of any fresh start agreement, the waiver of penalties and interest shall not be binding on the commissioner if the commissioner finds that any of the following circumstances exist: (1) The qualified taxpayer misrepresented any material fact in applying for or entering into the fresh start agreement; (2) the qualified taxpayer fails to provide any information required for any taxable period covered by the fresh start agreement on or before the due date prescribed under the terms of the fresh start agreement; (3) the qualified taxpayer fails to pay any tax, penalty or interest due in the time, form or manner prescribed under the terms of the fresh start agreement; (4) the tax reported by the qualified taxpayer for any taxable period covered by the fresh start agreement, including any amount shown on an amended tax return, understates by ten per cent or more the tax due and such taxpayer cannot demonstrate to the satisfaction of the commissioner that a good faith effort was made to accurately compute the tax; or (5) the qualified taxpayer fails to timely file any required tax returns or pay any associated tax obligations to this state, during the three-year period after the date the fresh start agreement was signed by the parties to such agreement. No payment
made by a qualified taxpayer for a taxable period covered by a fresh start agreement shall be refunded to such taxpayer or credited to a taxable period other than the taxable period for which such payment was made.

Sec. 42. Subsections (a) and (b) of section 12-263i of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) As used in this section:
(1) "Ambulatory surgical center" means [an entity included within the definition of said term that is set forth in 42 CFR 416.2 and that is licensed by the Department of Public Health as an outpatient surgical facility, and any other ambulatory surgical center that is Medicare certified] any distinct entity that (A) operates exclusively for the purpose of providing surgical services to patients not requiring hospitalization and in which the expected duration of services would not exceed twenty-four hours following an admission; (B) has an agreement with the Centers for Medicare and Medicaid Services to participate in Medicare as an ambulatory surgical center; and (C) meets the general and specific conditions for participation in Medicare set forth in 42 CFR Part 416, Subparts B and C, as amended from time to time;
(2) "Ambulatory surgical center services" means, in accordance with 42 CFR 433.56(a)(9), as amended from time to time, services that are furnished in connection with covered surgical procedures performed in an ambulatory surgical center as provided in 42 CFR 416.164(a), as amended from time to time, for which payment is included in the ambulatory surgical center payment established under 42 CFR 416.171, as amended from time to time, for the covered surgical procedure. "Ambulatory surgical center services" includes facility services only and does not include surgical procedures;
[(2)] (3) "Commissioner" means the Commissioner of Revenue Services; and
[(3)] (4) "Department" means the Department of Revenue Services.
(b) (1) For each calendar quarter commencing on or after October 1, 2015, there is hereby imposed a tax on each ambulatory surgical center in this state to be paid each calendar quarter. The tax imposed by this section shall be at the rate of six per cent of the [gross receipts of] total net revenue received by each ambulatory surgical center for the provision of ambulatory surgical center services, except that such tax shall not be imposed on any amount of such [gross receipts] net revenue that constitutes [either (A) the first million dollars of gross receipts of the ambulatory surgical center in the applicable fiscal year, or (B)] net patient revenue of a hospital that is subject to the tax imposed under this chapter. Nothing in this section shall prohibit an ambulatory surgical center from seeking remuneration for the tax imposed by this section.
(2) Each ambulatory surgical center shall, on or before January 31, 2016, and thereafter on or before the last day of January, April, July and October of each year, render to the commissioner a return, on forms prescribed or furnished by the commissioner, reporting the name and location of such ambulatory surgical center, the entire amount of [gross receipts] the net revenue under subdivision (1) of this subsection generated by such ambulatory surgical center during the calendar quarter ending on the last day of the preceding month and such other information as the commissioner deems necessary for the proper administration of this section. The tax imposed under this section shall be due and payable on the due date of such return. Each ambulatory surgical center shall be required to file such return electronically with the department and to make payment of such tax by electronic funds transfer in the manner provided by chapter 228 g , regardless of whether such ambulatory surgical center would have otherwise been required to file such return electronically or to make such tax payment by electronic funds transfer under the provisions of chapter 228 g .

Sec. 43 . Section 12-391 of the general statutes is repealed and the
following is substituted in lieu thereof (Effective January 1, 2018, and applicable to estates of decedents dying on or after January 1, 2018):
(a) With respect to estates of decedents who die prior to January 1, 2005, and except as otherwise provided in section 59 of public act 03-1 of the June 30 special session, 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 the amount of the federal credit allowable for estate, inheritance, legacy and succession taxes paid to any state or the District of Columbia under the provisions of the federal internal revenue code in force at the date of such decedent's death in respect to any property owned by such decedent or subject to such taxes as part of or in connection with the estate of such decedent. 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 for which such federal credit is allowable, the amount of tax due under this section shall be reduced by the lesser of: (1) The amount of any such taxes paid to such other state or states or said district and allowed as a credit against the federal estate tax; or (2) an amount computed by multiplying such federal credit by a fraction, (A) 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 (B) the denominator of which is the value of the decedent's gross estate. 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. The amount of any estate tax imposed under this subsection shall also be reduced, but not below zero, by the amount of any tax that is imposed under chapter 216 and that is actually paid to this state.
(b) With respect to the estates of decedents who die prior to January 1,2005 , and except as otherwise provided in section 59 of public act 031 of the June 30 special session, 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 which shall be computed by multiplying (1) the federal credit allowable for estate, inheritance, legacy, and succession taxes paid to any state or states or the District of Columbia under the provisions of the federal internal revenue code in force at the date of such decedent's death in respect to any property owned by such decedent or subject to such taxes as a part of or in connection with the estate of such decedent by (2) a fraction, (A) 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 (B) the denominator of which is the value of the decedent's gross estate. 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. The amount of any estate tax imposed under this subsection shall also be reduced, but not below zero, by the amount of any tax that is imposed under chapter 216 and that is actually paid to this state.
(c) For purposes of this section:
(1) (A) "Connecticut taxable estate" means, 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 (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, as amended by this act, 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, but prior to January 1, 2015, (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, as amended by this act, 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.
(C) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2015, (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, as amended by this act, made by the decedent for all calendar years beginning on or after January 1, 2005, other than Connecticut taxable gifts that are includable in the gross estate for federal estate tax purposes of the decedent, plus (iii) the amount of any tax paid to this state pursuant to section $12-642$ as amended by this act, by the decedent or the decedent's estate on any gift made by the decedent or the decedent's spouse during the threeyear period preceding the date of the decedent's death. The deduction for state death taxes paid under Section 2058 of the Internal Revenue 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.
(4) "Federal basic exclusion amount" means the dollar amount published annually by the Internal Revenue Service at which a decedent would be required to file a federal estate tax return based on the value of the decedent's gross estate and federally taxable gifts.
(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 $12-642$, as amended by this act, 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, but prior to January 1, 2015, 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 $(\mathrm{g})$ of this section. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12642 as amended by this act, 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.
(C) With respect to the estates of decedents who die on or after January 1, 2015, but prior to January 1, 2016, 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 (i) any taxes paid to this state pursuant to section $12-642 \_$as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2005, and (ii) any taxes paid by the decedent's spouse to this state pursuant to section $12-642 \swarrow$ as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2005, that are includable in the gross estate of the decedent, provided such credit shall not exceed the amount of tax imposed by this section.
(D) With respect to the estates of decedents who die on or after January 1, 2016, but prior to January 1, 2018, 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 $(\mathrm{g})$ of this section. A credit shall be allowed against such tax for (i) any taxes paid to this state pursuant to section $12-642$, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2005, and (ii) any taxes paid by the decedent's spouse to this state pursuant to section $12-642$, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2005, that are includable in the gross estate of the decedent, provided such credit shall not exceed the amount of tax imposed by this section. In no event shall the amount of tax payable under this section exceed twenty million dollars. Such twenty-million-dollar limit shall be reduced by the amount of (I) any taxes paid to this state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2016, and (II) any taxes paid by the decedent's spouse to this state pursuant to section 12642, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2016, that are includable in the gross estate of the decedent, but in no event shall the amount be reduced below zero.
(E) With respect to the estates of decedents who die on or after January 1, 2018, 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 (i) any taxes paid to this state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2005, and (ii) any taxes paid by the decedent's spouse to this state pursuant to section 12-642, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2005, that are includable in the gross estate of the decedent, provided such credit shall not exceed the amount of tax imposed by this section. In no event shall the amount of tax payable under this section exceed twenty million dollars. Such twenty-milliondollar limit shall be reduced by the amount of (I) any taxes paid to this
state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2016, and (II) any taxes paid by the decedent's spouse to this state pursuant to section 12-642, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1,2016 , that are includable in the gross estate of the decedent, but in no event shall the amount be reduced below zero.
(2) If real or tangible personal property of such decedent is located outside of this state, the amount of tax due under this section shall be reduced by 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 12642, as amended by this act, by a fraction, (A) the numerator of which is the value of that part of the decedent's gross estate attributable to real or tangible personal property located outside of the state, and (B) the denominator of which is the value of the decedent's gross estate.
(3) For a resident estate, the state shall have the power to levy the estate tax upon real property situated in this state, tangible personal property having an actual situs in this state and intangible personal property included in the gross estate of the decedent, regardless of where it is located. The state is permitted to calculate the estate tax and levy said tax to the fullest extent permitted by the Constitution of the United States.
(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 (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, as amended by this act, 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, but prior to January 1, 2016, 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, as amended by this act, 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.
(C) With respect to the estates of decedents who die on or after January 1, 2016, 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 $12-642$, as amended by this act, 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. In no event shall the amount of tax payable under this section exceed twenty million dollars. Such twenty-million-dollar limit shall be reduced by the amount of (I) any taxes paid to this state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2016, and (II) any taxes paid by the decedent's spouse to this
state pursuant to section $12-642$ as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2016, that are includable in the gross estate of the decedent, but in no event shall the amount be reduced below zero.
(D) With respect to the estates of decedents who die on or after January 1, 2018, 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 the amount of tax determined using the schedule in subsection $(\mathrm{g})$ of this section by 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 (i) any taxes paid to this state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2005, and (ii) any taxes paid by the decedent's spouse to this state pursuant to section 12-642, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2005, that are includable in the gross estate of the decedent, provided such credit shall not exceed the amount of tax imposed by this section. In no event shall the amount of tax payable under this section exceed twenty million dollars. Such twenty-million-dollar limit shall be reduced by the amount of (I) any taxes paid to this state pursuant to section 12-642, as amended by this act, by the decedent or the decedent's estate for Connecticut taxable gifts made on or after January 1, 2016, and (II) any taxes paid by the decedent's spouse to this state pursuant to section 12-642, as amended by this act, for Connecticut taxable gifts made by the decedent on or after January 1, 2016, that are includable in the gross estate of the decedent, but in no event shall the amount be reduced below zero.
(2) For a nonresident estate, the state shall have the power to levy the estate tax upon all real property situated in this state and tangible personal property having an actual situs in this state. The state is permitted to calculate the estate tax and levy said tax to the fullest
extent permitted by the Constitution of the United States.
(f) (1) For purposes of the tax imposed under this section, the value of the Connecticut taxable estate shall be determined taking into account all of the deductions available under the Internal Revenue Code of 1986, specifically including, but not limited to, the deduction available under Section 2056 (b)(7) of said code for a qualifying income interest for life in a surviving spouse.
(2) An election under said Section 2056(b)(7) may be made for state estate tax purposes regardless of whether any such election is made for federal estate tax purposes. The value of the gross estate shall include the value of any property in which the decedent had a qualifying income interest for life for which an election was made under this subsection.
(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut
Taxable Estate Rate of Tax
Not over \$2,000,000 None
Over \$2,000,000
but not over \$2,100,000
Over \$2,100,000
but not over \$2,600,000
Over \$2,600,000
but not over \$3,100,000
Over \$3,100,000
but not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
Over \$4,100,000
but not over \$5,100,000
$5.085 \%$ of the excess over $\$ 0$
$\$ 106,800$ plus $8 \%$ of the excess over $\$ 2,100,000$
$\$ 146,800$ plus $8.8 \%$ of the excess over \$2,600,000
$\$ 190,800$ plus $9.6 \%$ of the excess over \$3,100,000
$\$ 238,800$ plus $10.4 \%$ of the excess over \$3,600,000
$\$ 290,800$ plus $11.2 \%$ of the excess over \$4,100,000

T890
T891

Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000
Over \$9,100,000
but not over $\$ 10,100,000$
Over \$10,100,000
$\$ 402,800$ plus $12 \%$ of the excess over \$5,100,000
$\$ 522,800$ plus $12.8 \%$ of the excess over \$6,100,000
$\$ 650,800$ plus $13.6 \%$ of the excess over \$7,100,000
$\$ 786,800$ plus $14.4 \%$ of the excess over \$8,100,000
$\$ 930,800$ plus $15.2 \%$ of the excess over \$9,100,000
$\$ 1,082,800$ plus $16 \%$ of the excess over \$10,100,000
(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut
Taxable Estate
Rate of Tax
Not over \$3,500,000
Over \$3,500,000
but not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
Over \$4,100,000
but not over \$5,100,000
Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000

None
$7.2 \%$ of the excess
over \$3,500,000
$\$ 7,200$ plus $7.8 \%$ of the excess over \$3,600,000
$\$ 46,200$ plus $8.4 \%$ of the excess over \$4,100,000
$\$ 130,200$ plus $9.0 \%$ of the excess over \$5,100,000
$\$ 220,200$ plus $9.6 \%$ of the excess over \$6,100,000
$\$ 316,200$ plus $10.2 \%$ of the excess over \$7,100,000
$\$ 418,200$ plus $10.8 \%$ of the excess over \$8,100,000

Over \$9,100,000
but not over \$10,100,000
Over \$10,100,000
$\$ 526,200$ plus $11.4 \%$ of the excess over \$9,100,000
$\$ 640,200$ plus $12 \%$ of the excess over $\$ 10,100,000$
(3) With respect to the estates of decedents dying on or after January 1, 2011, but prior to January 1, 2018, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut
Taxable Estate
Rate of Tax
Not over \$2,000,000
None
Over \$2,000,000
$7.2 \%$ of the excess
but not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
Over \$4,100,000
but not over \$5,100,000
Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000
Over \$9,100,000
but not over $\$ 10,100,000$
Over \$10,100,000
$\$ 748,200$ plus $12 \%$ of the excess over $\$ 10,100,000$

[^0]T947 Over \$2,600,000
T948 but not over \$3,600,000
T949 Over \$3,600,000
T950 but not over \$4,100,000
T951 Over \$4,100,000
T952 but not over \$5,100,000
T953 Over \$5,100,000
T954 but not over \$6,100,000
T955 Over \$6,100,000
T956 but not over \$7,100,000
T957 Over \$7,100,000
T958 but not over $\$ 8,100,000$
T959 Over \$8,100,000
T960 but not over \$9,100,000
T961 Over \$9,100,000
T962 but not over \$10,100,000
T963 Over \$10,100,000

## Amount of Connecticut

Taxable Estate
Not over \$3,600,000
Over \$3,600,000

Over \$4,100,000
taxable estate shall be as provided in the following schedule:

| Amount of Connecticut |  |
| :---: | :---: |
| Taxable Estate | Rate of Tax |
| Not over \$2,600,000 | None |
| Over \$2,600,000 | 7.2\% of the excess |
| but not over \$3,600,000 | over \$2,600,000 |
| Over \$3,600,000 | \$72,000 plus 7.8\% of the excess |
| but not over \$4,100,000 | over \$3,600,000 |
| Over \$4,100,000 | \$111,000 plus $8.4 \%$ of the excess |
| but not over \$5,100,000 | over \$4,100,000 |
| Over \$5,100,000 | \$195,000 plus 10\% of the excess |
| but not over \$6,100,000 | over \$5,100,000 |
| Over \$6,100,000 | \$295,000 plus 10.4\% of the excess |
| but not over \$7,100,000 | over \$6,100,000 |
| Over \$7,100,000 | \$399,900 plus 10.8\% of the excess |
| but not over \$8,100,000 | over \$7,100,000 |
| Over \$8,100,000 | \$507,000 plus 11.2\% of the excess |
| but not over \$9,100,000 | over \$8,100,000 |
| Over \$9,100,000 | \$619,000 plus 11.6\% of the excess |
| but not over \$10,100,000 | over \$9,100,000 |
| Over \$10,100,000 | \$735,000 plus 12\% of the excess |
|  | over \$10,100,000 |

(5) With respect to the estates of decedents dying on or after January 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

## Rate of Tax

T971
but not over \$5,100,000
Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000
Over \$9,100,000
but not over \$10,100,000
Over \$10,100,000
over \$4,100,000
$\$ 123,000$ plus $10 \%$ of the excess over \$5,100,000
$\$ 223,000$ plus $10.4 \%$ of the excess over $\$ 6,100,000$
$\$ 327,000$ plus $10.8 \%$ of the excess over \$7,100,000
$\$ 435,000$ plus $11.2 \%$ of the excess over $\$ 8,100,000$
$\$ 547,000$ plus $11.6 \%$ of the excess over \$9,100,000
$\$ 663,000$ plus $12 \%$ of the excess over \$10,100,000
(6) With respect to the estates of decedents dying on or after January

1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate Rate of Tax

Not over the federal basic exclusion amount

Over the
federal basic exclusion amount
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000
Over \$9,100,000
but not over \$10,100,000
Over \$10,100,000

None
$10 \%$ of the excess over the
federal basic exclusion amount
$10.4 \%$ of the excess over the federal basic exclusion amount $10.8 \%$ of the excess over the federal basic exclusion amount
$11.2 \%$ of the excess over the federal basic exclusion amount
$11.6 \%$ of the excess over the federal basic exclusion amount
$12 \%$ of the excess over the

T1000
federal basic exclusion amount
(h) (1) For the purposes of this chapter, each decedent shall be presumed to have died a resident of this state. The burden of proof in an estate tax proceeding shall be upon any decedent's estate claiming exemption by reason of the decedent's alleged nonresidency.
(2) Any person required to make and file a tax return under this chapter, believing that the decedent died a nonresident of this state, may file a request for determination of domicile in writing with the Commissioner of Revenue Services, stating the specific grounds upon which the request is founded provided (A) such person has filed such return, (B) at least two hundred seventy days, but no more than three years, has elapsed since the due date of such return or, if an application for extension of time to file such return has been granted, the extended due date of such return, (C) such person has not been notified, in writing, by said commissioner that a written agreement of compromise with the taxing authorities of another jurisdiction, under section 12-395a, is being negotiated, and (D) the commissioner has not previously determined whether the decedent died a resident of this state. Not later than one hundred eighty days following receipt of such request for determination, the commissioner shall determine whether such decedent died a resident or a nonresident of this state. If the commissioner commences negotiations over a written agreement of compromise with the taxing authorities of another jurisdiction after a request for determination of domicile is filed, the one-hundred-eightyday period shall be tolled for the duration of such negotiations. When, before the expiration of such one-hundred-eighty-day period, both the commissioner and the person required to make and file a tax return under this chapter have consented in writing to the making of such determination after such time, the determination may be made at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. The commissioner shall mail notice of his proposed determination to the
person required to make and file a tax return under this chapter. Such notice shall set forth briefly the commissioner's findings of fact and the basis of such proposed determination. Sixty days after the date on which it is mailed, a notice of proposed determination shall constitute a final determination unless the person required to make and file a tax return under this chapter has filed, as provided in subdivision (3) of this subsection, a written protest with the Commissioner of Revenue Services.
(3) On or before the sixtieth day after mailing of the proposed determination, the person required to make and file a tax return under this chapter may file with the commissioner a written protest against the proposed determination in which such person shall set forth the grounds on which the protest is based. If such a protest is filed, the commissioner shall reconsider the proposed determination and, if the person required to make and file a tax return under this chapter has so requested, may grant or deny such person or the authorized representatives of such person an oral hearing.
(4) Notice of the commissioner's determination shall be mailed to the person required to make and file a tax return under this chapter and such notice shall set forth briefly the commissioner's findings of fact and the basis of decision in each case decided adversely to such person.
(5) The action of the commissioner on a written protest shall be final upon the expiration of one month from the date on which he mails notice of his action to the person required to make and file a tax return under this chapter unless within such period such person seeks review of the commissioner's determination pursuant to subsection (b) of section 12-395.
(6) Nothing in this subsection shall be construed to relieve any person filing a request for determination of domicile of the obligation to pay the correct amount of tax on or before the due date of the tax.
(i) The tax calculated pursuant to the provisions of this section shall
be reduced in an amount equal to half of the amount invested by a decedent in a private investment fund or fund of funds pursuant to subdivision (43) of section 32-39, provided (1) any such reduction shall not exceed five million dollars for any such decedent, (2) any such amount invested by the decedent shall have been invested in such fund or fund of funds for ten years or more, and (3) the aggregate amount of all taxes reduced under this subsection shall not exceed thirty million dollars.

Sec. 44 . Section 12-642 of the general statutes is repealed and the following is substituted in lieu thereof (Effective January 1, 2018, and applicable to gifts made on or after January 1, 2018):
(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

## Amount of Taxable Gifts

## Rate of Tax

Not over \$25,000
Over \$25,000
but not over \$50,000
Over \$50,000
but not over \$75,000
Over \$75,000
but not over \$100,000
Over \$100,000
but not over \$200,000
Over \$200,000
(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in

848 the following schedule:

T1013
T1014
T1015
T1016
T1017
T1018
T1019
T1020

T1021 but not over \$675,000
T1022 Over \$675,000
Amount of Taxable Gifts
Over \$25,000
but not over \$50,000
Over \$50,000
but not over \$75,000
Over \$75,000
but not over \$100,000
Over \$100,000

Amount of Taxable Gifts
Not over \$2,000,000
Over \$2,000,000
but not over \$2,100,000
Over \$2,100,000
but not over \$2,600,000
Over \$2,600,000

Rate of Tax
$\$ 250$, plus $2 \%$ of the excess over $\$ 25,000$
$\$ 750$, plus $3 \%$ of the excess over \$50,000
$\$ 1,500$, plus $4 \%$ of the excess over \$75,000
$\$ 2,500$, plus $5 \%$ of the excess over \$100,000
$\$ 31,250$, plus $6 \%$ of the excess
over \$675,000
(3) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2005, but prior to 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, 2005, but prior to January 1, 2010, 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:

Rate of Tax
None
$5.085 \%$ of the excess over $\$ 0$
$\$ 106,800$ plus $8 \%$ of the excess
over $\$ 2,100,000$
$\$ 146,800$ plus $8.8 \%$ of the excess
over \$2,600,000
$\$ 190,800$ plus $9.6 \%$ of the excess
over $\$ 3,100,000$

T1034
T1035
T1036
T1037
T1038
T1039
T1040
T1041
T1042 Over \$7,100,000
T1043 but not over \$8,100,000
T1044 Over \$8,100,000
T1045 but not over \$9,100,000
T1046 Over \$9,100,000
T1047 but not over \$10,100,000
T1048 Over \$10,100,000
T1049

858 imposed by this section:

T1054 Over \$3,600,000
Amount of Taxable Gifts
Not over \$3,500,000
Over \$3,500,000
$\$ 238,800$ plus $10.4 \%$ of the excess over \$3,600,000
$\$ 290,800$ plus $11.2 \%$ of the excess over \$4,100,000
$\$ 402,800$ plus $12 \%$ of the excess over \$5,100,000
$\$ 522,800$ plus $12.8 \%$ of the excess over \$6,100,000
$\$ 650,800$ plus $13.6 \%$ of the excess over \$7,100,000
$\$ 786,800$ plus $14.4 \%$ of the excess over \$8,100,000
$\$ 930,800$ plus $15.2 \%$ of the excess over \$9,100,000
$\$ 1,082,800$ plus $16 \%$ of the excess over \$10,100,000
(4) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 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

## Rate of Tax

None
$7.2 \%$ of the excess
over \$3,500,000
$\$ 7,200$ plus $7.8 \%$ of the excess

T1069

T1058 Over \$5,100,000
T1059 but not over $\$ 6,100,000$
T1060 Over \$6,100,000
T1061 but not over \$7,100,000
T1062 Over \$7,100,000
T1063 but not over \$8,100,000
T1064 Over \$8,100,000
T1065 but not over \$9,100,000
T1066 Over \$9,100,000
T1067 but not over \$10,100,000
T1068 Over \$10,100,000
but not over \$4,100,000
Over \$4,100,000

Over \$5,100,000
$\qquad$ tax imposed by this section:

## Amount of Taxable Gifts

Not over \$2,000,000
Over \$2,000,000
but not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
over \$3,600,000
$\$ 46,200$ plus $8.4 \%$ of the excess
over \$4,100,000
$\$ 130,200$ plus $9.0 \%$ of the excess over \$5,100,000
$\$ 220,200$ plus $9.6 \%$ of the excess over \$6,100,000
$\$ 316,200$ plus $10.2 \%$ of the excess over $\$ 7,100,000$
$\$ 418,200$ plus $10.8 \%$ of the excess over \$8,100,000
$\$ 526,200$ plus $11.4 \%$ of the excess over \$9,100,000
$\$ 640,200$ plus $12 \%$ of the excess over \$10,100,000
(5) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 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) or (4) of this subsection, provided such credit shall not exceed the amount of

## Rate of Tax

None
$7.2 \%$ of the excess
over \$2,000,000
$\$ 115,200$ plus $7.8 \%$ of the excess
over \$3,600,000

T1076
T1077
T1078
T1079
T1080 T1081 T1082 T1083 T1084
T1085 but not over \$9,100,000
T1086 Over \$9,100,000
T1087 but not over \$10,100,000
T1088 Over \$10,100,000
Over \$4,100,000
but not over \$5,100,000
Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
but not over \$8,100,000
Over \$8,100,000
Oner $10,100,000$
$\$ 154,200$ plus $8.4 \%$ of the excess over \$4,100,000
$\$ 238,200$ plus $9.0 \%$ of the excess over \$5,100,000
$\$ 328,200$ plus $9.6 \%$ of the excess over \$6,100,000
$\$ 424,200$ plus $10.2 \%$ of the excess over $\$ 7,100,000$
$\$ 526,200$ plus $10.8 \%$ of the excess over \$8,100,000
$\$ 634,200$ plus $11.4 \%$ of the excess over \$9,100,000
$\$ 748,200$ plus $12 \%$ of the excess over \$10,100,000
(6) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 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), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts
Not over \$2,600,000
Over \$2,600,000
but not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
Over \$4,100,000

## Rate of Tax

None
7.2\% of the excess
over \$2,600,000
$\$ 72,000$ plus $7.8 \%$ of the excess over \$3,600,000
$\$ 111,000$ plus $8.4 \%$ of the excess

T1097
T1098
T1099
T1100
T1101
T1102
Over \$7,100,000
T1103 but not over \$8,100,000
T1104 Over \$8,100,000
T1105 but not over \$9,100,000
T1106 Over \$9,100,000
T1107 but not over \$10,100,000
T1108 Over \$10,100,000
T1109
but not over \$5,100,000
Over \$5,100,000
but not over \$6,100,000
Over \$6,100,000
but not over \$7,100,000

T1115 but not over \$5,100,000
T1116 Over \$5,100,000
T1117 but not over \$6,100,000 of tax imposed by this section:

Not over \$3,600,000
Over \$3,600,000
but not over \$4,100,000
Over \$4,100,000
over \$4,100,000
$\$ 195,000$ plus $10 \%$ of the excess over \$5,100,000
\$295,000 plus 10.4\% of the excess over \$6,100,000
$\$ 399,900$ plus $10.8 \%$ of the excess over \$7,100,000
$\$ 507,000$ plus $11.2 \%$ of the excess over $\$ 8,100,000$
$\$ 619,000$ plus $11.6 \%$ of the excess over \$9,100,000
$\$ 735,000$ plus $12 \%$ of the excess
over \$10,100,000
(7) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 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), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount

## Amount of Taxable Gifts <br> Rate of Tax

over \$3,600,000
$\$ 39,000$ plus $8.4 \%$ of the excess
over \$4,100,000
$\$ 123,000$ plus $10 \%$ of the excess
over \$5,100,000

T1118

T1121 but not over $\$ 8,100,000$
T1122 Over \$8,100,000
T1123 but not over \$9,100,000
T1124 Over \$9,100,000
T1125 but not over \$10,100,000
T1126 Over \$10,100,000
Over \$6,100,000
but not over \$7,100,000
Over \$7,100,000
$\$ 223,000$ plus $10.4 \%$ of the excess over $\$ 6,100,000$
$\$ 327,000$ plus $10.8 \%$ of the excess over \$7,100,000
$\$ 435,000$ plus $11.2 \%$ of the excess over \$8,100,000
$\$ 547,000$ plus $11.6 \%$ of the excess over \$9,100,000
$\$ 663,000$ plus $12 \%$ of the excess over \$10,100,000 this section:

## Amount of Taxable Gifts

Not over the federal basic exclusion amount, as defined in section 12-643, as amended by this act,
Over the
federal basic exclusion amount but not over \$6,100,000
Over \$6,100,000

Over \$7,100,000
(8) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 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), (4), (5), (6) or (7) of this subsection, provided such credit shall not exceed the amount of tax imposed by

Rate of Tax
$10 \%$ of the excess over the federal basic exclusion amount
None
$10.4 \%$ of the excess over the federal basic exclusion amount $10.8 \%$ of the excess over the

T1139
but not over \$8,100,000
Over \$8,100,000
but not over \$9,100,000
Over \$9,100,000
but not over $\$ 10,100,000$
Over \$10,100,000
(b) The tax imposed by section 12-640 shall be paid by the donor. If the gift tax is not paid when due the donee of any gift shall be personally liable for the tax to the extent of the value of the gift.
(c) With respect to Connecticut taxable gifts, as defined in section 12-643, as amended by this act, made by a donor during a calendar year commencing on or after January 1, 2016, the aggregate amount of tax imposed by section 12-640 for all calendar years commencing on or after January 1, 2016, shall not exceed twenty million dollars.

Sec. 45. Section 12-643 of the general statutes is repealed and the following is substituted in lieu thereof (Effective January 1, 2018, and applicable to gifts made on or after January 1, 2018):
[(a) The term "taxable gifts"] (1) "Taxable gifts" means the transfers by gift which are included in taxable gifts for federal gift tax purposes under Section 2503 and Sections 2511 to 2514, inclusive, and Sections 2516 to 2519, inclusive, of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, less the deductions allowed in Sections 2522 to 2524, inclusive, of said Internal Revenue Code, except in the event of repeal of the federal gift 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.
[(b)] (2) In the administration of the tax under this chapter, the Commissioner of Revenue Services shall apply the provisions of Sections 2701 to 2704, inclusive, of said Internal Revenue Code. The
words "secretary or his delegate" as used in the aforementioned sections of the Internal Revenue Code means the Commissioner of Revenue Services.
[(c) The term "Connecticut taxable gifts"] (3) "Connecticut taxable gifts" means taxable gifts made during a calendar year commencing on or after January 1, 2005, that are, [(1)] (A) for residents of this state, taxable gifts, wherever located, but excepting gifts of real estate or tangible personal property located outside this state, and [(2)] (B) for nonresidents of this state, gifts of real estate or tangible personal property located within this state.
(4) "Federal basic exclusion amount" means the dollar amount published annually by the Internal Revenue Service over which a donor would owe federal gift tax based on the value of the donor's lifetime federally taxable gifts.

Sec. 46. Section 12-202 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Each domestic insurance company shall, annually, pay a tax on the total net direct premiums received by such company during the calendar year next preceding from policies written on property or risks located or resident in this state. The rate of tax on all net direct insurance premiums received (1) on [and] or after January 1, 1995, and prior to January 1, 2018, shall be one and three-quarters per cent, and (2) on or after January 1, 2018, shall be one and one-half per cent. The franchise tax imposed under this section on premium income for the privilege of doing business in the state is in addition to the tax imposed under chapter 208. In the case of any local domestic insurance company the admitted assets of which as of the end of an income year do not exceed ninety-five million dollars, eighty per cent of the tax paid by such company under chapter 208 during such income year reduced by any refunds of taxes paid by such company and granted under said chapter within such income year and eighty per cent of the assessment paid by such company under section 38a-48 during such
income year shall be allowed as a credit in the determination of the tax under this chapter payable with respect to total net direct premiums received during such income year, provided [that] these two credits shall not reduce the tax under this chapter to less than zero, and provided further in the case of a local domestic insurance company [which] that is a member of an insurance holding company system, as defined in section 38a-129, these credits shall apply if the total admitted assets of the local domestic insurance company and its affiliates, as defined in said section, do not exceed two hundred fifty million dollars or, in the alternative, in the case of a local domestic insurance company [which] that is a member of an insurance holding company system, as defined in section 38a-129, these credits shall apply only if total direct written premiums are derived from policies issued or delivered in Connecticut, on risk located in Connecticut and, as of the end of the income year the company and its affiliates have admitted assets minus unpaid losses and loss adjustment expenses that are also discounted for federal and state tax purposes and which for said local domestic insurance company and its affiliates, as defined in said section ${ }_{\iota}$ do not exceed two hundred fifty million dollars.

Sec. 47. Subsection (a) of section 12-202a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
(a) Each health care center, as defined in section 38a-175, that is governed by sections 38a-175 to 38a-192, inclusive, shall pay a tax to the Commissioner of Revenue Services for the calendar year commencing [on] January 1, 1995, and annually thereafter [, at the rate of one and three-quarters per cent of] on the total net direct subscriber charges received by such health care center during each such calendar year on any new or renewal contract or policy approved by the Insurance Commissioner under section 38a-183. The rate of tax on the total net direct subscriber charges received (1) prior to January 1, 2018, shall be one and three-quarters per cent, and (2) on or after January 1, 2018, shall be one and one-half per cent. Such payment shall be in addition to any other payment required under section 38a-48.

Sec. 48. Subsection (b) of section 12-210 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
(b) Each insurance company incorporated by or organized under the laws of any other state or foreign government and doing business in this state shall, annually, on and after January 1, 1995, pay to said [Commissioner of Revenue Services] commissioner, in addition to any other taxes imposed on such company or its agents, a tax [of one and three-quarters per cent of] on all net direct premiums received by such company in the calendar year next preceding from policies written on property or risks located or resident in this state, excluding premiums for ocean marine insurance, and, upon ceasing to transact new business in this state, shall continue to pay a tax upon the renewal premiums derived from its business remaining in force in this state at the rate [which] that was applicable when such company ceased to transact new business in this state. The rate of tax on all net direct premiums received (1) prior to January 1, 2018, shall be one and threequarters per cent, and (2) on or after January 1, 2018, shall be one and one-half per cent.

Sec. 49. Section 12-217jj of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) As used in this section:
(1) "Commissioner" means the Commissioner of Revenue Services.
(2) "Department" means the Department of Economic and Community Development.
(3) (A) "Qualified production" means entertainment content created in whole or in part within the state, including motion pictures, except as otherwise provided in this subparagraph; documentaries; longform, specials, mini-series, series, sound recordings, videos and music videos and interstitials television programming; interactive television; relocated television production; interactive games; videogames;

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commercials; any format of digital media, including an interactive web site, created for distribution or exhibition to the general public; and any trailer, pilot, video teaser or demo created primarily to stimulate the sale, marketing, promotion or exploitation of future investment in either a product or a qualified production via any means and media in any digital media format, film or videotape, provided such program meets all the underlying criteria of a qualified production. For [the] state fiscal years ending on or after June 30, 2014, [June 30, 2015, June 30, 2016, and June 30, 2017,] "qualified production" shall not include a motion picture that has not been designated as a state-certified qualified production prior to July 1, 2013, and no tax credit voucher for such motion picture may be issued [during said years] for such motion picture, except, for [the] state fiscal years ending June 30, 2015, [June 30, 2016, and June 30, 2017,] "qualified production" shall include a motion picture for which twenty-five per cent or more of the principal photography shooting days are in this state at a facility that receives not less than twenty-five million dollars in private investment and opens for business on or after July 1, 2013, and a tax credit voucher may be issued for such motion picture.
(B) "Qualified production" shall not include any ongoing television program created primarily as news, weather or financial market reports; a production featuring current events, other than a relocated television production, sporting events, an awards show or other gala event; a production whose sole purpose is fundraising; a long-form production that primarily markets a product or service; a production used for corporate training or in-house corporate advertising or other similar productions; or any production for which records are required to be maintained under 18 USC 2257 , as amended from time to time, with respect to sexually explicit content.
(4) "Eligible production company" means a corporation, partnership, limited liability company, or other business entity engaged in the business of producing qualified productions on a one-time or ongoing basis, and qualified by the Secretary of the State to engage in business in the state.
(5) "Production expenses or costs" means all expenditures clearly and demonstrably incurred in the state in the preproduction, production or postproduction costs of a qualified production, including:
(A) Expenditures incurred in the state in the form of either compensation or purchases including production work, production equipment not eligible for the infrastructure tax credit provided in section $12-217 \mathrm{kk}$, production software, postproduction work, postproduction equipment, postproduction software, set design, set construction, props, lighting, wardrobe, makeup, makeup accessories, special effects, visual effects, audio effects, film processing, music, sound mixing, editing, location fees, soundstages and any and all other costs or services directly incurred in connection with a state-certified qualified production;
(B) Expenditures for distribution, including preproduction, production or postproduction costs relating to the creation of trailers, marketing videos, commercials, point-of-purchase videos and any and all content created on film or digital media, including the duplication of films, videos, CDs, DVDs and any and all digital files now in existence and those yet to be created for mass consumer consumption; the purchase, by a company in the state, of any and all equipment relating to the duplication or mass market distribution of any content created or produced in the state by any digital media format which is now in use and those formats yet to be created for mass consumer consumption; and
(C) "Production expenses or costs" does not include the following: (i) On and after January 1, 2008, compensation in excess of fifteen million dollars paid to any individual or entity representing an individual, for services provided in the production of a qualified production and on or after January 1, 2010, compensation subject to Connecticut personal income tax in excess of twenty million dollars paid in the aggregate to any individuals or entities representing individuals, for star talent provided in the production of a qualified
production; (ii) media buys, promotional events or gifts or public relations associated with the promotion or marketing of any qualified production; (iii) deferred, leveraged or profit participation costs relating to any and all personnel associated with any and all aspects of the production, including, but not limited to, producer fees, director fees, talent fees and writer fees; (iv) costs relating to the transfer of the production tax credits; (v) any amounts paid to persons or businesses as a result of their participation in profits from the exploitation of the qualified production; and (vi) any expenses or costs relating to an independent certification, as required by subsection (g) of this section, or as the department may otherwise require, pertaining to the amount of production expenses or costs set forth by an eligible production company in its application for a production tax credit.
(6) "Sound recording" means a recording of music, poetry or spoken-word performance, but does not include the audio portions of dialogue or words spoken and recorded as part of a motion picture, video, theatrical production, television news coverage or athletic event.
(7) "State-certified qualified production" means a qualified production produced by an eligible production company that (A) is in compliance with regulations adopted pursuant to subsection $(\mathrm{k})$ of this section, (B) is authorized to conduct business in this state, and (C) has been approved by the department as qualifying for a production tax credit under this section.
(8) "Interactive web site" means a web site, the production costs of which (A) exceed five hundred thousand dollars per income year, and (B) is primarily (i) interactive games or end user applications, or (ii) animation, simulation, sound, graphics, story lines or video created or repurposed for distribution over the Internet. An interactive web site does not include a web site primarily used for institutional, private, industrial, retail or wholesale marketing or promotional purposes, or which contains obscene content.
(9) "Post-certification remedy" means the recapture, disallowance,
recovery, reduction, repayment, forfeiture, decertification or any other remedy that would have the effect of reducing or otherwise limiting the use of a tax credit provided by this section.
(10) "Compensation" means base salary or wages and does not include bonus pay, stock options, restricted stock units or similar arrangements.
(11) "Relocated television production" means:
(A) An ongoing television program all of the prior seasons of which were filmed outside this state, and may include current events shows, except those referenced in subparagraph (B)(i) of this subdivision.
(B) An eligible production company's television programming in this state that (i) is not a general news program, sporting event or game broadcast, and (ii) is created at a qualified production facility that has had a minimum investment of twenty-five million dollars made by such eligible production company on or after January 1, 2012, at which facility the eligible production company creates ongoing television programming as defined in subparagraph (A) of this subdivision, and creates at least two hundred new jobs in Connecticut on or after January 1, 2012. For purposes of this subdivision, "new job" means a full-time job, as defined in section 12-217ii, that did not exist in this state prior to January 1, 2012, and is filled by a new employee, and "new employee" includes a person who was employed outside this state by the eligible production company prior to January 1, 2012, but does not include a person who was employed in this state by the eligible production company or a related person, as defined in section 12-217ii, with respect to the eligible production company during the prior twelve months.
(C) A relocated television production may be a state-certified qualified production for not more than ten successive income years, after which period the eligible production company shall be ineligible to resubmit an application for certification.

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(b) (1) The Department of Economic and Community Development shall administer a system of tax credit vouchers within the resources, requirements and purposes of this section for eligible production companies producing a state-certified qualified production in the state.
[(1) For income years commencing on or after January 1, 2006, but prior to January 1, 2010, any eligible production company incurring production expenses or costs in excess of fifty thousand 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.]
(2) [For income years commencing on or after January 1, 2010, (A) any] Any eligible production company incurring production expenses or costs shall be eligible for a credit (A) for income years commencing on or after January 1, 2010, but prior to January 1, 2018, against the tax imposed under chapter 207 or this chapter, and (B) for income years commencing on or after January 1, 2018, against the tax imposed under chapter 207 or 219 or this chapter, as follows: (i) For any such company incurring [production] such 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] a credit equal to ten per cent of such [production] expenses or costs, [(B)] (ii) any such company incurring such expenses or costs of more than five hundred thousand dollars, but not more than one million dollars, [shall be eligible for a credit against the tax imposed under chapter 207 or this chapter] a credit equal to fifteen per cent of such [production] expenses or costs, and [(C)] (iii) any such company incurring such expenses or costs of more than one million dollars ${ }_{\iota}$ [shall be eligible for a credit against the tax imposed under chapter 207 or this chapter] a credit equal to thirty per cent of such [production] expenses or costs.
(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 (1) not less than fifty per cent of principal
photography days within the state, or (2) expends not less than fifty per cent of postproduction costs within the state, or (3) expends not less than one million dollars of postproduction costs within the state.
[(d) (1) For income years commencing on or after January 1, 2009, but prior to January 1, 2010, fifty per cent of production expenses or costs shall be counted toward such credit when incurred outside the state and used within the state, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.]
[(2)] (d) For income years commencing on or after January 1, 2010, no expenses or costs incurred outside the state and used within the state shall be eligible for a credit, and one hundred per cent of such expenses or costs shall be counted toward such credit when incurred within the state and used within the state.
(e) (1) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, any credit allowed pursuant to this section may be sold, assigned or otherwise transferred, in whole or in part, to one or more taxpayers, provided (A) no credit, after issuance, may be sold, assigned or otherwise transferred, in whole or in part, more than three times, (B) in the case of a credit allowed for the income year commencing on or after January 1, 2011, and prior to January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter may transfer not more than fifty per cent of such credit in any one income year, and (C) in the case of a credit allowed for an income year commencing on or after January 1, 2012, any entity that is not subject to tax under chapter 207 or this chapter may transfer not more than twenty-five per cent of such credit in any one income year.
(2) Notwithstanding the provisions of subdivision (1) of this subsection, any entity that is not subject to tax under this chapter or chapter 207 shall not be subject to the limitations on the transfer of credits provided in subparagraphs (B) and (C) of said subdivision (1), provided such entity owns not less than fifty per cent, directly or
indirectly, of a business entity subject to tax under section 12-284b.
(3) Notwithstanding the provisions of subdivision (1) of this subsection, any qualified production that is created in whole or in significant part, as determined by the Commissioner of Economic and Community Development, at a qualified production facility shall not be subject to the limitations of subparagraph (B) or (C) of said subdivision (1). For purposes of this subdivision, "qualified production facility" means a facility (A) located in this state, (B) intended for film, television or digital media production, and (C) that has had a minimum investment of three million dollars, or less if the Commissioner of Economic and Community Development determines such facility otherwise qualifies.
(4) For income years commencing on or after January 1, 2018, any credit that is sold, assigned or otherwise transferred, in whole or in part, to one or more taxpayers pursuant to subdivision (1) of this subsection, which credit is claimed against the tax imposed under chapter 219, shall be subject to the following limits:
(A) The taxpayer may only claim ninety-five per cent of the amount of such credit entered by the department on the production tax credit voucher; and
(B) If such taxpayer is an entity that owns at least fifty per cent of the eligible production company that sold, assigned or otherwise transferred such credit, such taxpayer may only claim ninety-two per cent of the amount of such credit entered by the department on the production tax credit voucher.
(f) (1) 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] section may 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.
(2) For production tax credit vouchers issued on or after July 1, 2015, all or part of any such credit [shall] may be claimed against (A) the tax imposed under chapter 207 or this chapter or (B) for income years commencing on or after January 1, 2018, the tax imposed under chapter 207 or 219 or this chapter, for the income year in which the production expenses or costs were incurred, or in the five immediately succeeding income years.
(3) Any production tax credit allowed under this subsection shall be nonrefundable.
(g) (1) An eligible production company shall apply to the department for a tax credit voucher on an annual basis, but not later than ninety days after the first production expenses or costs are incurred in the production of a qualified production, and shall provide with such application such information as the department may require to determine such company's eligibility to claim a credit under this section. No production expenses or costs may be listed more than once for purposes of the tax credit voucher pursuant to this section, or pursuant to section $12-217 \mathrm{kk}$ or $12-217 \mathrm{ll}$, and if a production expense or cost has been included in a claim for a credit, such production expense or cost may not be included in any subsequent claim for a credit.
(2) Not later than ninety days after the end of the annual period, or after the last production expenses or costs are incurred in the production of a qualified production, an eligible production company shall apply to the department for a production tax credit voucher, and shall provide with such application such information and independent certification as the department may require pertaining to the amount of such company's production expenses or costs. Such independent certification shall be provided by an audit professional chosen from a list compiled by the department. If the department determines that such company is eligible to be issued a production tax credit voucher, the department shall enter on the voucher the amount of production expenses or costs that has been established to the satisfaction of the
department and the amount of such company's credit under this section. The department shall provide a copy of such voucher to the commissioner, upon request.
(3) The department shall charge a reasonable administrative fee sufficient to cover the department's costs to analyze applications submitted under this section.
(h) If an eligible production company sells, assigns or otherwise transfers a credit under this section to another taxpayer, the transferor and transferee shall jointly submit written notification of such transfer to the department not later than thirty days after such transfer. If such transferee sells, assigns or otherwise transfers a credit under this section to a subsequent transferee, such transferee and such subsequent transferee shall jointly submit written notification of such transfer to the department not later than thirty days after such transfer. The notification after each transfer shall include the credit voucher number, the date of transfer, the amount of such credit transferred, the tax credit balance before and after the transfer, the tax identification numbers for both the transferor and the transferee, and any other information required by the department. Failure to comply with this subsection will result in a disallowance of the tax credit until there is full compliance on the part of the transferor and the transferee, and for a second or third transfer, on the part of all subsequent transferors and transferees. The department shall provide a copy of the notification of assignment to the commissioner upon request.
(i) Any eligible production company that submits information to the department that it knows to be fraudulent or false shall, in addition to any other penalties provided by law, be liable for a penalty equal to the amount of such company's credit entered on the production tax credit [certificate] voucher issued under this section.
(j) No tax credits transferred pursuant to this section shall be subject to a post-certification remedy, and the department and the commissioner shall have no right, except in the case of possible
material misrepresentation or fraud, to conduct any further or additional review, examination or audit of the expenditures or costs for which such tax credits were issued. The sole and exclusive remedy of the department and the commissioner shall be to seek collection of the amount of such tax credits from the entity that committed the fraud or misrepresentation.
(k) The department, in consultation with the commissioner, shall adopt regulations, in accordance with the provisions of chapter 54, as may be necessary for the administration of this section.

Sec. 50. Subsection (a) of section 12-211a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
(a) (1) Notwithstanding any provision of the general statutes, and except as otherwise provided in subdivision (5) of this subsection or in subsection (b) of this section, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter for any calendar year shall not exceed seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to such calendar year of the taxpayer prior to the application of such credit or credits.
(2) For the calendar year commencing January 1, 2011, "type one tax credits" means tax credits allowable under section 12-217jj, as amended by this act, $12-217 \mathrm{kk}$ or $12-217 \mathrm{ll} ;$ "type two tax credits" means tax credits allowable under section 38a-88a; "type three tax credits" means tax credits that are not type one tax credits or type two tax credits; "thirty per cent threshold" means thirty per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credit; "fifty-five per cent threshold" means fifty-five per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits; and "seventy per cent threshold" means seventy per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits.
(3) For the calendar year commencing January 1, 2012, "type one tax credits" means the tax credit allowable under section 12-217ll; "type two tax credits" means tax credits allowable under section 38a-88a; "type three tax credits" means tax credits that are not type one tax credits or type two tax credits; "thirty per cent threshold" means thirty per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credit; "fifty-five per cent threshold" means fifty-five per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits; and "seventy per cent threshold" means seventy per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits.
(4) For [the] calendar years commencing on or after January 1, 2013, [January 1, 2014, January 1, 2015, and January 1, 2016,] "type one tax credits" means the tax credit allowable under sections $12-217 \mathrm{jj}$, as amended by this act, $12-217 \mathrm{kk}$ and $12-217 \mathrm{ll}$; "type two tax credits" means tax credits allowable under section 38a-88a; "type three tax credits" means tax credits that are not type one tax credits or type two tax credits; "thirty per cent threshold" means thirty per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credit; "fifty-five per cent threshold" means fifty-five per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits; and "seventy per cent threshold" means seventy per cent of the amount of tax due from a taxpayer under this chapter prior to the application of tax credits.
(5) For calendar years commencing on or after January 1, 2011, [and prior to January 1, 2017,] and subject to the provisions of subdivisions (2), (3) and (4) of this subsection, the amount of tax credit or credits otherwise allowable against the tax imposed under this chapter shall not exceed:
(A) If the tax credit or credits being claimed by a taxpayer are type three tax credits only, thirty per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of
the taxpayer prior to the application of such credit or credits.
(B) If the tax credit or credits being claimed by a taxpayer are type one tax credits and type three tax credits, but not type two tax credits, fifty-five per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of the taxpayer prior to the application of such credit or credits, provided (i) type three tax credits shall be claimed before type one tax credits are claimed, (ii) the type three tax credits being claimed may not exceed the thirty per cent threshold, and (iii) the sum of the type one tax credits and the type three tax credits being claimed may not exceed the fifty-five per cent threshold.
(C) If the tax credit or credits being claimed by a taxpayer are type two tax credits and type three tax credits, but not type one tax credits, seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of the taxpayer prior to the application of such credit or credits, provided (i) type three tax credits shall be claimed before type two tax credits are claimed, (ii) the type three tax credits being claimed may not exceed the thirty per cent threshold, and (iii) the sum of the type two tax credits and the type three tax credits being claimed may not exceed the seventy per cent threshold.
(D) If the tax credit or credits being claimed by a taxpayer are type one tax credits, type two tax credits and type three tax credits, seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of the taxpayer prior to the application of such credits, provided (i) type three tax credits shall be claimed before type one tax credits or type two tax credits are claimed, and the type one tax credits shall be claimed before the type two tax credits are claimed, (ii) the type three tax credits being claimed may not exceed the thirty per cent threshold, (iii) the sum of the type one tax credits and the type three tax credits being claimed may not exceed the fifty-five per cent threshold, and (iv) the sum of the type one tax credits, the type two tax credits and the type three tax credits being
claimed may not exceed the seventy per cent threshold.
(E) If the tax credit or credits being claimed by a taxpayer are type one tax credits and type two tax credits only, but not type three tax credits, seventy per cent of the amount of tax due from such taxpayer under this chapter with respect to said calendar years of the taxpayer prior to the application of such credits, provided (i) the type one tax credits shall be claimed before type two tax credits are claimed, (ii) the type one tax credits being claimed may not exceed the fifty-five per cent threshold, and (iii) the sum of the type one tax credits and the type two tax credits being claimed may not exceed the seventy per cent threshold.

Sec. 51. Section 2-71x of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

For the fiscal year ending June 30, 2015, and each fiscal year thereafter, the Comptroller shall segregate [three million two hundred thousand] one million six hundred thousand dollars of the amount of the funds received by the state from the tax imposed under chapter 211 on public service companies providing community antenna television service in this state. The moneys segregated by the Comptroller shall be deposited with the Treasurer and made available to the Office of Legislative Management to defray the cost of providing the citizens of this state with Connecticut Television Network coverage of state government deliberations and public policy events.

Sec. 52. Subsection (a) of section 12-704c of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017):
(a) Any resident of this state, as defined in subdivision (1) of subsection (a) of section 12-701, who (1) is subject to the tax under this chapter for any taxable year, and (2) is sixty-five years of age or over or claims a dependent or dependents on such resident's return under the federal income tax for such taxable year shall be entitled to a credit in
determining the amount of tax liability under this chapter, for all or a portion, as permitted by this section, of the amount of property tax, as defined in this section, first becoming due and actually paid during such taxable year by such person on such person's primary residence or motor vehicle in accordance with the provisions of this section, provided in the case of a person who files a return under the federal income tax for such taxable year as an unmarried individual, a married individual filing separately or a head of household, one motor vehicle shall be eligible for such credit and in the case of a husband and wife who file a return under federal income tax for such taxable year as married individuals filing jointly, no more than two motor vehicles shall be eligible for a credit under the provisions of this section.

Sec. 53. Subparagraph (B) of subdivision (20) of subsection (a) of section 12-701 of the general statutes is repealed and the following is substituted in lieu thereof (Effective January 1, 2018):
(B) There shall be subtracted therefrom (i) to the extent properly includable in gross income for federal income tax purposes, any income with respect to which taxation by any state is prohibited by federal law, (ii) to the extent allowable under section 12-718, exempt dividends paid by a regulated investment company, (iii) the amount of any refund or credit for overpayment of income taxes imposed by this state, or any other state of the United States or a political subdivision thereof, or the District of Columbia, to the extent properly includable in gross income for federal income tax purposes, (iv) to the extent properly includable in gross income for federal income tax purposes and not otherwise subtracted from federal adjusted gross income pursuant to clause ( x ) of this subparagraph in computing Connecticut adjusted gross income, any tier 1 railroad retirement benefits, (v) to the extent any additional allowance for depreciation under Section 168(k) of the Internal Revenue Code, as provided by Section 101 of the Job Creation and Worker Assistance Act of 2002, for property placed in service after December 31, 2001, but prior to September 10, 2004, was added to federal adjusted gross income pursuant to subparagraph (A)(ix) of this subdivision in computing Connecticut adjusted gross
income for a taxable year ending after December 31, 2001, twenty-five per cent of such additional allowance for depreciation in each of the four succeeding taxable years, (vi) to the extent properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, (vii) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such gain was recognized, (viii) any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such interest on indebtedness is not deductible in determining federal adjusted gross income and is attributable to a trade or business carried on by such individual, (ix) ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income which is subject to taxation under this chapter but exempt from federal income tax, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such expenses and premiums are not deductible in determining federal adjusted gross income and are attributable to a trade or business carried on by such individual, (x) (I) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than [fifty thousand] seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than [fifty thousand] seventy-five thousand dollars, or for a

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husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and (II) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is [sixty thousand] one hundred thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is [sixty thousand] one hundred thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code, (xi) to the extent properly includable in gross income for federal income tax purposes, any amount rebated to a taxpayer pursuant to section 12746, (xii) to the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, any distribution to such beneficiary from any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state, (xiii) to the extent allowable under section 12-701a, contributions to accounts established pursuant to any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or
any official, agency or instrumentality of the state, (xiv) to the extent properly includable in gross income for federal income tax purposes, the amount of any Holocaust victims' settlement payment received in the taxable year by a Holocaust victim, (xv) to the extent properly includable in gross income for federal income tax purposes of an account holder, as defined in section 31-51ww, interest earned on funds deposited in the individual development account, as defined in section 31-51ww, of such account holder, (xvi) to the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, as defined in section 3-123aa, interest, dividends or capital gains earned on contributions to accounts established for the designated beneficiary pursuant to the Connecticut Homecare Option Program for the Elderly established by sections 3123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in gross income for federal income tax purposes, any income received from the United States government as retirement pay for a retired member of (I) the Armed Forces of the United States, as defined in Section 101 of Title 10 of the United States Code, or (II) the National Guard, as defined in Section 101 of Title 10 of the United States Code, (xviii) to the extent properly includable in gross income for federal income tax purposes for the taxable year, any income from the discharge of indebtedness in connection with any reacquisition, after December 31, 2008, and before January 1, 2011, of an applicable debt instrument or instruments, as those terms are defined in Section 108 of the Internal Revenue Code, as amended by Section 1231 of the American Recovery and Reinvestment Act of 2009, to the extent any such income was added to federal adjusted gross income pursuant to subparagraph (A)(xi) of this subdivision in computing Connecticut adjusted gross income for a preceding taxable year, (xix) to the extent not deductible in determining federal adjusted gross income, the amount of any contribution to a manufacturing reinvestment account established pursuant to section $32-9 \mathrm{zz}$ in the taxable year that such contribution is made, [and] ( xx ) to the extent properly includable in gross income for federal income tax purposes, for the taxable year commencing January 1, 2015, ten per cent of the income received from

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the state teachers' retirement system, for the taxable year commencing January 1, 2016, twenty-five per cent of the income received from the state teachers' retirement system, and for the taxable year commencing January 1, 2017, and each taxable year thereafter, fifty per cent of the income received from the state teachers' retirement system [.] or the applicable percentage pursuant to clause (xxi) of this subparagraph, whichever is greater, and (xxi) to the extent properly includable in gross income for federal income tax purposes, except for retirement benefits under clause (iv) of this subparagraph and retirement pay under clause (xvii) of this subparagraph, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a head of household whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, (I) for the taxable year commencing January 1, 2018, fourteen per cent of any pension or annuity income, (II) for the taxable year commencing January 1, 2019, twenty-eight per cent of any pension or annuity income, (III) for the taxable year commencing January 1, 2020, forty-two per cent of any pension or annuity income, (IV) for the taxable year commencing January 1, 2021, fifty-six per cent of any pension or annuity income, (V) for the taxable year commencing January 1, 2022, seventy per cent of any pension or annuity income, (VI) for the taxable year commencing January 1, 2023, eighty-four per cent of any pension or annuity income, and (VII) for the taxable year commencing January 1, 2024, any pension or annuity income.

Sec. 54. Subdivision (1) of subsection (e) of section 12-704d of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(e) (1) Any angel investor that intends to make a cash investment in a business on such list may apply to Connecticut Innovations, Incorporated, to reserve a tax credit in the amount indicated by such investor. The aggregate amount of all tax credits under this section that may be reserved by Connecticut Innovations, Incorporated, shall not exceed six million dollars annually for the fiscal years commencing July 1, 2010, to July 1, 2012, inclusive, and shall not exceed three million dollars in each fiscal year thereafter. Connecticut Innovations, Incorporated, shall not reserve tax credits under this section for any investment made on or after July 1, [2019] 2017.

Sec. 55. Subsection (e) of section 12-704e of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017):
(e) For purposes of this section, "applicable percentage" means: [thirty per cent, except (1) for the taxable year commencing on January 1, 2013, "applicable percentage" means twenty-five per cent, and (2) for taxable years commencing on or after January 1, 2014, but prior to January 1, 2017, "applicable percentage" means twenty-seven and onehalf per cent] (1) For a taxpayer claiming no children as dependents, five per cent; (2) for a taxpayer claiming one child as a dependent, ten per cent; (3) for a taxpayer claiming two children as dependents, fifteen per cent; and (4) for a taxpayer claiming three or more children as dependents, twenty-five per cent.

Sec. 56. Subsection (a) of section 12-264 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) Each (1) municipality, or department or agency thereof, or district manufacturing, selling or distributing gas to be used for light, heat or power, (2) company the principal business of which is manufacturing, selling or distributing gas or steam to be used for light, heat or power, including each foreign municipal electric utility, as

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defined in section 12-59, and given authority to engage in business in this state pursuant to the provisions of section 16-246c, and (3) company required to register pursuant to section 16-258a shall pay a quarterly tax upon gross earnings from such operations in this state. Gross earnings from such operations under subdivisions (1) and (2) of this subsection shall include (A) all income classified as operating revenues by the Public Utilities Regulatory Authority in the uniform systems of accounts prescribed by said authority for operations within the taxable quarter and, with respect to each such company, (B) all income classified in said uniform systems of accounts as income from merchandising, jobbing and contract work, (C) income from nonutility operations, (D) revenues from lease of physical property not devoted to utility operation, and (E) receipts from the sale of residuals and other by-products obtained in connection with the production of gas, electricity or steam. Gross earnings from such operations under subdivision (3) of this subsection shall be gross income from the sales of natural gas. [, provided gross income shall not include income from the sale of natural gas to an existing combined cycle facility comprised of three gas turbines providing electric generation services, as defined in section 16-1, with a total capacity of seven hundred seventy-five megawatts, for use in the production of electricity.] Gross earnings of a gas company, as defined in section 16-1, shall not include income earned in a taxable quarter commencing prior to June 30, 2008, from the sale of natural gas or propane as a fuel for a motor vehicle. No deductions shall be allowed from such gross earnings for any commission, rebate or other payment, except a refund resulting from an error or overcharge and those specifically mentioned in section 12265. Gross earnings of a company as described in subdivision (2) of this subsection shall not include income earned in any taxable quarter commencing on or after July 1, 2000, from the sale of steam.

Sec. 57. Section 16-331hh of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Notwithstanding the provisions of subsection (b) of section 16331bb, the sum of $[\$ 3,000,000]$ five million dollars shall be transferred

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from the municipal video competition trust account and credited to the resources of the General Fund for the fiscal year ending June 30, [2016] 2018, and each fiscal year thereafter.

Sec. 58. (NEW) (Effective July 1, 2017) Notwithstanding the provisions of section $16-331 \mathrm{cc}$ of the general statutes, the sum of $\$ 3,500,000$ shall be transferred from the public, educational and governmental programming and education technology investment account and credited to the resources of the General Fund for the fiscal year ending June 30, 2018, and each fiscal year thereafter.

Sec. 59. Subsection (a) of section 12-541 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) There is hereby imposed a tax of ten per cent of the admission charge to any place of amusement, entertainment or recreation, except that no tax shall be imposed with respect to any admission charge (1) when the admission charge is less than one dollar or, in the case of any motion picture show, when the admission charge is not more than five dollars, (2) when a daily admission charge is imposed which entitles the patron to participate in an athletic or sporting activity, (3) to any event, other than events held at the stadium facility, as defined in section 32-651, if all of the proceeds from the event inure exclusively to an entity which is exempt from federal income tax under the Internal Revenue Code, provided such entity actively engages in and assumes the financial risk associated with the presentation of such event, (4) to any event, other than events held at the stadium facility, as defined in section 32-651, which, in the opinion of the commissioner, is conducted primarily to raise funds for an entity which is exempt from federal income tax under the Internal Revenue Code, provided the commissioner is satisfied that the net profit which inures to such entity from such event will exceed the amount of the admissions tax which, but for this subdivision, would be imposed upon the person making such charge to such event, (5) other than for events held at the stadium facility, as defined in section 32-651, paid by centers of service for
elderly persons, as described in subdivision (d) of section 17a-310, (6) to any production featuring live performances by actors or musicians presented at Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit theater or playhouse in the state, provided such theater or playhouse possesses evidence confirming exemption from federal tax under Section 501 of the Internal Revenue Code, (7) to any carnival or amusement ride, (8) to any interscholastic athletic event held at the stadium facility, as defined in section 32-651, or (9) if the admission charge would have been subject to tax under the provisions of section 12-542 of the general statutes, revision of 1958, revised to January 1, 1999. [, (10) to any event at (A) the XL Center in Hartford, or (B) the Webster Bank Arena in Bridgeport, (11) from July 1, 2015, to June 30, 2017, to any athletic event presented by a member team of the Atlantic League of Professional Baseball at the Ballpark at Harbor Yard in Bridgeport, (12) to any event presented at the Dunkin' Donuts Park in Hartford, or (13) on and after July 1, 2017, to any athletic event presented by a member team of the Atlantic League of Professional Baseball at the New Britain Stadium.] On and after July 1, 2000, the tax imposed under this section on any motion picture show shall be eight per cent of the admission charge and, on and after July 1, 2001, the tax imposed on any such motion picture show shall be six per cent of such charge.

Sec. 60. Section 29-143m of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Any person or combination of persons who, and any club, corporation or association which, holds or promotes any boxing or mixed martial arts match or exercises any of the privileges conferred by this chapter or the regulations adopted under this chapter shall, within twenty-four hours after the determination of each boxing or mixed martial arts match [: (1) Furnish] furnish to the commissioner a written report verified by such person or combination of persons or by the treasurer and secretary of such club, corporation or association, which report shall include a statement of the number of tickets sold for such match, the amount of gross receipts for such match and such
other information as the commissioner prescribes. [; and (2) pay to the commissioner a tax of five per cent of the total receipts after federal taxes have been deducted from the paid admissions to such boxing or mixed martial arts match, which tax shall be paid into the State Treasury.]

Sec. 61. (Effective July 1, 2017) For the fiscal years ending June 30, 2018, and June 30, 2019, the Connecticut Lottery Corporation, created under section 12-802 of the general statutes, shall reduce its expenses for each said fiscal year by one million dollars from the amount of its expenses in the fiscal year ending June 30, 2017.

Sec. 62. Subsection (c) of section 29-11 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017, and applicable to background check services requested on or after July 1, 2017):
(c) The Commissioner of Emergency Services and Public Protection shall charge the following fees for the service indicated: (1) Name search, thirty-six dollars; (2) fingerprint search, [fifty] seventy-five dollars; (3) personal record search, [fifty] seventy-five dollars; (4) letters of good conduct search, [fifty] seventy-five dollars; (5) bar association search, [fifty] seventy-five dollars; (6) fingerprinting, fifteen dollars; (7) criminal history record information search, [fifty] seventyfive dollars. Except as provided in subsection (b) of this section, the provisions of this subsection shall not apply to any federal, state or municipal agency.

Sec. 63. Subsection (d) of section 7-34a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(d) In addition to the fees for recording a document under subsection (a) of this section, town clerks shall receive a fee of [three] ten dollars for each document recorded in the land records of the municipality. Not later than the fifteenth day of each month, town clerks shall remit [two-thirds] two-fifths of the fees paid pursuant to
this subsection during the previous calendar month to the State Treasurer for deposit in the General Fund and two-fifths of the fees paid pursuant to this subsection during the previous calendar month to the State Librarian for deposit in a bank account of the State Treasurer and crediting to the historic documents preservation account established under section 11-8i. [One-third] One-fifth of the amount paid for fees pursuant to this subsection shall be retained by town clerks and used for the preservation and management of historic documents. The provisions of this subsection shall not apply to any document recorded on the land records by an employee of the state or of a municipality in conjunction with [said] the employee's official duties. As used in this section "municipality" includes each town, consolidated town and city, city, consolidated town and borough, borough, district, as defined in chapter 105 or chapter 105a, and each municipal board, commission and taxing district not previously mentioned.

Sec. 64. (NEW) (Effective July 1, 2017) (a) For purposes of this section:
(1) "Outpatient clinic" means an organization operated by a municipality or a corporation, other than a hospital, that provides (A) ambulatory medical care, including preventive and health promotion services, (B) dental care, or (C) mental health services in conjunction with medical or dental care for the purpose of diagnosing or treating a health condition that does not require the patient's overnight care; and
(2) "Urgent care center" means a free-standing facility, distinguished from an emergency department setting, that is licensed as an outpatient clinic under section 19a-491 of the general statutes, as amended by this act, and that (A) provides treatment of medical conditions that do not require critical or emergent intervention for a life-threatening or potentially permanent disabling condition, (B) offers treatment of such conditions without requiring an appointment, and (C) provides services during times of the day, weekends or holidays when primary care provider offices are not customarily open to patients.
(b) On or after April 1, 2018, no person acting individually or jointly with any other person shall establish, conduct, operate or maintain an urgent care center without obtaining a license as an outpatient clinic under section 19a-491 of the general statutes, as amended by this act, from the Department of Public Health.
(c) The Commissioner of Public Health may implement policies and procedures as necessary to carry out the provisions of this section while in the process of adopting the policies and procedures as regulations, provided notice of intent to adopt the regulations is published in accordance with the provisions of chapter 54 of the general statutes.
(d) The Commissioner of Social Services may establish rates of payment to providers practicing in urgent care centers. The Commissioner of Social Services may implement policies and procedures as necessary to carry out the provisions of this section while in the process of adopting the policies and procedures as regulations, provided notice of intent to adopt the regulations is published in accordance with the provisions of section $17 \mathrm{~b}-10$ of the general statutes not later than twenty days after the date of implementation.

Sec. 65. Subsection (e) of section 19a-491 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(e) The commissioner shall charge one thousand dollars for the licensing and inspection every [four] three years of outpatient clinics that provide either medical or mental health service, urgent care services and well-child [clinics] clinical services, except those operated by municipal health departments, health districts or licensed nonprofit nursing or community health agencies.

Sec. 66. (NEW) (Effective October 1, 2017) (a) Definitions. As used in this section:
(1) "Commissioner" means the Commissioner of Public Health, or the commissioner's designee;
(2) "Community public water system" means a public water system that regularly serves at least twenty-five year-round residents;
(3) "Consumer" has the same meaning as provided in section 25-32a of the general statutes;
(4) "Department" means the Department of Public Health;
(5) "Nontransient noncommunity public water system" means a public water system that is not a community public water system and that regularly serves at least twenty-five of the same persons over six months per year;
(6) "Public water system" means a water company that supplies drinking water to fifteen or more consumers or twenty-five or more persons daily at least sixty days of the year; and
(7) "Water company" has the same meaning as provided in section 25-32a of the general statutes.
(b) On or after July 1, 2018, no community public water system or nontransient noncommunity public water system may provide drinking water to the public unless the water company that owns such system has obtained a license to operate from the commissioner in accordance with the schedule established pursuant to subsection (c) of this section.
(c) The commissioner shall, in consultation with the Secretary of the Office of Policy and Management, establish a staggered license application system for community public water systems and nontransient noncommunity public water systems. Upon receipt of an application for an initial license to operate a community public water system or a nontransient noncommunity public water system made by the water company that owns such system, along with the required fee in accordance with subsection (g) of this section, the commissioner
shall issue such license to operate to a water company if the water company that owns such community public water system or nontransient noncommunity public water system meets the requirements established under this section. The application shall be signed under oath by the owner of the water company or the person authorized to act on behalf of the owner and shall contain a notice that false statements made therein are punishable in accordance with section 53a-157b of the general statutes. Such community public water system or nontransient noncommunity public water system license to operate shall be in effect for two years.
(d) The commissioner shall renew a license to operate a community public water system or nontransient noncommunity public water system once every two years, upon receipt of the renewal application and required fee from the water company that owns such system.
(e) The commissioner may deny an application for, or may suspend or revoke, a water company's license to operate a community public water system or nontransient noncommunity public water system for: (1) Failure to comply with federal or state statutes and regulations applicable to water companies; (2) material misstatement of fact made on the initial or renewal application; or (3) imminent threat to public health with respect to such public water system as determined by the commissioner. A hearing shall be held in accordance with the provisions of chapter 54 of the general statutes before the commissioner may suspend or revoke a water company's license to operate a community public water system or nontransient noncommunity public water system.
(f) Any change in ownership of the community public water system or nontransient noncommunity public water system for which the water company has a license to operate shall require a new license to operate in accordance with this section.
(g) The commissioner, in consultation with the Secretary of the Office of Policy and Management, shall publish on the department's

Internet web site the fees for a license to operate a community public water system and a nontransient noncommunity public water system. The fee for a license to operate a community public water system shall be based on the number of service connections of the community public water system. A water company applying for a license to operate a community public water system may collect the fee for such license from the consumers of the water company's community public water system. The amount collected by the water company from an individual consumer shall be a pro rata share of the fee for such license based on the amount of water consumed by the consumer.
(h) Any water company that fails to pay the fee for a license to operate a community public water system or nontransient noncommunity public water system shall be assessed a civil penalty under the provisions of section 25-32e of the general statutes.
(i) The commissioner may adopt regulations, in accordance with the provisions of chapter 54 of the general statutes, to carry out the provisions of this section.
(j) State agencies shall be exempt from the requirements of this section.

Sec. 67. Section 19a-55a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
[(a)] There is established a newborn screening account that shall be a separate nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited into the account. Any balance remaining in said account [at the end of any fiscal year] on June 30, 2017, shall be carried forward in the account [for the next fiscal year] and be available for expenditure by the Department of Public Health for the expenses of the testing required under sections 19a-55 and 19a-59 for the fiscal years ending June 30, 2018, and June 30, 2019.
[(b) Five hundred thousand dollars of the amount collected
pursuant to section 19a-55, in each fiscal year, shall be credited to the newborn screening account, and be available for expenditure by the Department of Public Health for the expenses of the testing required by sections 19a-55 and 19a-59.]

Sec. 68. Subdivision (1) of section 12-408 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(1) (A) For the privilege of making any sales, as defined in subdivision (2) of subsection (a) of section 12-407, at retail, in this state for a consideration, a tax is hereby imposed on all retailers at the rate of six and thirty-five-hundredths per cent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail or from the rendering of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, except, in lieu of said rate of six and thirty-five-hundredths per cent, the rates provided in subparagraphs $(\mathrm{B})$ to $(\mathrm{H})$, inclusive, of this subdivision;
(B) At a rate of fifteen per cent with respect to each transfer of occupancy, from the total amount of rent received for such occupancy of any room or rooms in a hotel or lodging house for the first period not exceeding thirty consecutive calendar days. The commissioner shall deposit ten per cent of the amounts received by the state from the tax imposed under this subparagraph in the culture and tourism account established under section 10-395, to be used by the Department of Economic and Community Development to promote and develop tourism in the state;
(C) With respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof, at a rate of four and one-half per cent of the gross receipts of any retailer from such sales, provided such retailer requires and maintains a declaration by such individual, prescribed as to form
by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;
(D) (i) With respect to the sales of computer and data processing services occurring on or after July 1, 1997, and prior to July 1, 1998, at the rate of five per cent, on or after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent, on or after July 1, 1999, and prior to July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001, at the rate of one per cent, and (ii) with respect to sales of Internet access services, on and after July 1, 2001, such services shall be exempt from such tax;
(E) (i) With respect to the sales of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section $12-407$ on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;
(ii) With respect to the sale of a vessel, such sale shall be exempt from such tax provided such vessel is docked in this state for sixty or fewer days in a calendar year;
(F) With respect to patient care services for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax;
(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;
(H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation,
for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;
(I) The rate of tax imposed by this chapter shall be applicable to all retail sales upon the effective date of such rate, except that a new rate which represents an increase in the rate applicable to the sale shall not apply to any sales transaction wherein a binding sales contract without an escalator clause has been entered into prior to the effective date of the new rate and delivery is made within ninety days after the effective date of the new rate. For the purposes of payment of the tax imposed under this section, any retailer of services taxable under subparagraph (I) of subdivision (2) of subsection (a) of section 12-407, who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, on an accounting basis which recognizes only cash or other valuable consideration actually received as income and who is liable for such tax only due to the rendering of such services may make payments related to such tax for the period during which such income is received, without penalty or interest, without regard to when such service is rendered;
(J) For calendar quarters ending on or after September 30, 2011,
[except for calendar quarters ending on or after July 1, 2016,] but prior to July 1, 2017, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph $(\mathrm{G})$ of this subdivision;
(K) [(i)] Notwithstanding the provisions of this section, for calendar months commencing on or after May 1, 2016, but prior to July 1, 2016, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 4-66l four and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision, and shall transfer any accrual related to said months on or after said July 1, 2016, date; and
[(ii) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 4-66l seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and]
(L) (i) Notwithstanding the provisions of this section, for calendar months commencing on or after December 1, 2015, but prior to October 1, 2016, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 four and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;
(ii) For calendar months commencing on or after October 1, 2016, but prior to July 1, 2017, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 six and three-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and
(iii) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into the Special Transportation Fund
established under section 13b-68 seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision ${ }_{\dot{L}}^{[ }[$.]
(iv) For calendar months commencing on or after July 1, 2020, but prior to July 1, 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 twenty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;
(v) For calendar months commencing on or after July 1, 2021, but prior to July 1, 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 forty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;
(vi) For calendar months commencing on or after July 1, 2022, but prior to July 1, 2023, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 sixty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;
(vii) For calendar months commencing on or after July 1, 2023, but prior to July 1, 2024, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 eighty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle; and
(viii) For calendar months commencing on or after July 1, 2024, but prior to July 1, 2025, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 one hundred per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle.

Sec. 69. Subdivision (1) of section 12-411 of the general statutes is
repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(1) (A) An excise tax is hereby imposed on the storage, acceptance, consumption or any other use in this state of tangible personal property purchased from any retailer for storage, acceptance, consumption or any other use in this state, the acceptance or receipt of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, purchased from any retailer for consumption or use in this state, or the storage, acceptance, consumption or any other use in this state of tangible personal property which has been manufactured, fabricated, assembled or processed from materials by a person, either within or without this state, for storage, acceptance, consumption or any other use by such person in this state, to be measured by the sales price of materials, at the rate of six and thirty-five-hundredths per cent of the sales price of such property or services, except, in lieu of said rate of six and thirty-five-hundredths per cent;
(B) At a rate of fifteen per cent of the rent paid for occupancy of any room or rooms in a hotel or lodging house for the first period of not more than thirty consecutive calendar days. The commissioner shall deposit ten per cent of the amounts received by the state from the tax imposed under this subparagraph in the culture and tourism account established under section 10-395, to be used by the Department of Economic and Community Development to promote and develop tourism in the state;
(C) With respect to the storage, acceptance, consumption or use in this state of a motor vehicle purchased from any retailer for storage, acceptance, consumption or use in this state by any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse of such individual at a rate of four and one-half per cent of the sales price of such vehicle, provided such retailer requires and
maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;
(D) (i) With respect to the acceptance or receipt in this state of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;
(ii) With respect to the storage, acceptance or other use of a vessel in this state, such storage, acceptance or other use shall be exempt from such tax, provided such vessel is docked in this state for sixty or fewer days in a calendar year;
(E) (i) With respect to the acceptance or receipt in this state of computer and data processing services purchased from any retailer for consumption or use in this state occurring on or after July 1, 1997, and prior to July 1, 1998, at the rate of five per cent of such services, on or after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of such services, on or after July 1, 1999, and prior to July 1, 2000, at the rate of three per cent of such services, on or after July 1, 2000, and prior to July 1, 2001, at the rate of two per cent of such services, on and after July 1, 2001, at the rate of one per cent of such services, and (ii) with respect to the acceptance or receipt in this state of Internet access services, on or after July 1, 2001, such services shall be exempt from tax;
(F) With respect to the acceptance or receipt in this state of patient care services purchased from any retailer for consumption or use in this state for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax;
(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;
(H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles; and
(I) For calendar quarters ending on or after September 30, 2011, but prior to July 1, 2017, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph $(\mathrm{G})$ of this subdivision.
(J) (i) For calendar months commencing on or after July 1, 2020, but prior to July 1, 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 twenty per cent of the amounts received by the state from the tax imposed under
subparagraph (A) of this subdivision on the sale of a motor vehicle;
(ii) For calendar months commencing on or after July 1, 2021, but prior to July 1, 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 forty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;
(iii) For calendar months commencing on or after July 1, 2022, but prior to July 1, 2023, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 sixty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle;
(iv) For calendar months commencing on or after July 1, 2023, but prior to July 1, 2024, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 eighty per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle; and
(v) For calendar months commencing on or after July 1, 2024, but prior to July 1, 2025, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 one hundred per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision on the sale of a motor vehicle.

Sec. 70. (NEW) (Effective July 1, 2017) (a) For each new registration or renewal of registration of a passenger motor vehicle with the Commissioner of Motor Vehicles pursuant to subsection (a) of section 14-49 of the general statutes, the individual registering such vehicle shall pay to the commissioner a fee of ten dollars for registration for a biennial period and five dollars for registration for an annual period. Payments collected pursuant to this section shall be used by the Department of Energy and Environmental Protection for the care and maintenance of state parks and state campgrounds. The fee required
by this section is in addition to any other fees prescribed by any provision of chapter 14 of the general statutes for the registration of a motor vehicle.
(b) Any individual who is sixty-five years of age or older on or after July 1, 2017, may, at the discretion of such individual, pay the fee for either a one-year or two-year period.

Sec. 71. Subsection (a) of section 23-26 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) The commissioner may (1) provide for the collection of fees for parking, admission, boat launching and other uses of state parks, forests, boat launches and other state recreational facilities, except that no fee shall be charged, on or after July 1, 2017, for parking at state parks for individuals who have paid the fee under subsection (a) of section 70 of this act, (2) establish from time to time the daily and seasonal amount thereof, (3) enter into contractual relations with other persons for the operation of concessions, (4) establish other sources of revenue to be derived from services to the general public using such parks, forests and facilities, (5) employ such assistants as may be necessary for the collection of such revenue. The commissioner shall deposit such revenue derived therefrom with the State Treasurer in the General Fund. On and after July 1, 1992, any increase in any fee or any establishment of a new fee under this section shall be by regulations adopted in accordance with the provisions of chapter 54 . Not later than May 1, 2010, said commissioner shall establish the daily and seasonal amount of such parking, admission, boat launching and other use fees for residents of this state in amounts not greater than one hundred thirty-five per cent of the amounts charged for such fees by said commissioner as of April 1, 2009. Not later than May 1, 2010, said commissioner shall establish the daily and seasonal amount of such parking, admission, boat launching and other use fees for nonresidents of this state in amounts not greater than one hundred fifty per cent of the amounts charged for such fees by said commissioner as of April 1,
2009. Notwithstanding the provisions of this section, the commissioner may enter into an agreement with any municipality under which the municipality may retain fees collected by municipal officers at state boat launches when state employees are not on duty.

Sec. 72. Section 19a-527 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Citations issued pursuant to section 19a-524 for violations of statutory or regulatory requirements shall be classified according to the nature of the violation and shall state such classification and the amount of the civil penalty to be imposed on the face thereof. The Commissioner of Public Health shall, by regulation in accordance with chapter 54, classify [violations] each of the statutory and regulatory requirements set forth in section 19a-524 for which a violation may result in a citation as follows:
[(a)] (1) Class A violations are conditions that the Commissioner of Public Health determines present an immediate danger of death or serious harm to any patient in the nursing home facility or residential care home. For each class A violation, a civil penalty of not more than [five] twenty thousand dollars may be imposed; and
[(b)] (2) Class B violations are conditions that the Commissioner of Public Health determines present a [probability of] potential for death or serious harm in the reasonably foreseeable future to any patient in the nursing home facility or residential care home, but that he or she does not find constitute a class A violation. For each such violation, a civil penalty of not more than [three] ten thousand dollars may be imposed.

Sec. 73. Subsection (c) of section 4-28e of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(c) (1) For the fiscal year ending June 30, 2001, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the

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General Fund in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly; (B) to the Department of Mental Health and Addiction Services for a grant to the regional action councils in the amount of five hundred thousand dollars; and (C) to the Tobacco and Health Trust Fund in an amount equal to nineteen million five hundred thousand dollars.
(2) For each of the fiscal years ending June 30, 2002, to June 30, 2015, inclusive, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the Tobacco and Health Trust Fund in an amount equal to twelve million dollars, except in the fiscal years ending June 30, 2014, and June 30, 2015, said disbursement shall be in an amount equal to six million dollars; (B) to the Biomedical Research Trust Fund in an amount equal to four million dollars; (C) to the General Fund in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly; and (D) any remainder to the Tobacco and Health Trust Fund.
(3) For the fiscal year ending June 30, 2016, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the General Fund (i) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (ii) in an amount equal to four million dollars; and (B) any remainder (i) first, in an amount equal to four million dollars, to be carried forward and credited to the resources of the General Fund for the fiscal year ending June 30, 2017, and (ii) if any funds remain, to the Tobacco and Health Trust Fund.
(4) For the fiscal year ending June 30, 2017, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the General Fund (i) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (ii) in an amount equal to four million dollars; and (B) any remainder to the Tobacco and Health Trust Fund.
[(5) For the fiscal year ending June 30, 2018, and each fiscal year thereafter, disbursements from the Tobacco Settlement Fund shall be made as follows: (A) To the Tobacco and Health Trust Fund in an amount equal to six million dollars; (B) to the General Fund in the amount (i) identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (ii) in an amount equal to four million dollars; and (C) any remainder to the Tobacco and Health Trust Fund.]
[(6)] (5) For each of the fiscal years ending June 30, 2008, to June 30, 2012, inclusive, the sum of ten million dollars shall be disbursed from the Tobacco Settlement Fund to the Regenerative Medicine Research Fund established by section $32-41 \mathrm{kk}$ for grants-in-aid to eligible institutions for the purpose of conducting embryonic or human adult stem cell research.
[(7)] (6) For each of the fiscal years ending June 30, [2016] 2018, to June 30, 2025, inclusive, the sum of [ten million] one million five hundred thousand dollars shall be disbursed from the Tobacco Settlement Fund to the smart start competitive operating grant account established [by] under section 10-507 for grants-in-aid to towns for the purpose of establishing or expanding a preschool program under the jurisdiction of the board of education for the town. [, except that in the fiscal years ending June 30, 2016, and June 30, 2017, said disbursement shall be in an amount equal to five million dollars.]

Sec. 74. (Effective July 1, 2017) Notwithstanding the provisions of section 10-507 of the general statutes, the unexpended balance of funds on June 30, 2017, in the smart start competitive operating grant account shall be transferred from said account and credited to the resources of the General Fund for the fiscal year ending June 30, 2018.

Sec. 75. (Effective July 1, 2017) Notwithstanding the provisions of section 4-66aa of the general statutes, no moneys shall be deposited in the community investment account for the fiscal year ending June 30, 2018, and June 30, 2019, and any such moneys shall be credited to the resources of the General Fund.

Sec. 76. Section 5 of public act $17-51$ is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

For the fiscal years ending June 30, 2017, through June 30, [2019] 2020, inclusive, the amount deemed appropriated pursuant to sections $3-20 \mathrm{i}$ and $3-115 \mathrm{~b}$ of the general statutes, as amended by [this act] section 6 of public act 17-51, in each of such fiscal years shall be one dollar.

Sec. 77. (Effective July 1, 2017) Notwithstanding the provisions of section $16-245 \mathrm{~m}$ of the general statutes, for the fiscal years ending June 30,2018 , and June 30,2019 , the sum of $\$ 68,000,000$ shall be transferred from the Energy Conservation and Loan Management Fund and credited to the resources of the General Fund for each said fiscal year.

Sec. 78. (Effective July 1, 2017) Notwithstanding the provisions of section $16-245$ n of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the sum of $\$ 13,000,000$ shall be transferred from the Clean Energy Fund and credited to the resources of the General Fund for each said fiscal year.

Sec. 79. (Effective July 1, 2017) Notwithstanding the provisions of section 10a-180 of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the sum of $\$ 900,000$ shall be transferred from the State of Connecticut Health and Educational Facilities Authority, established pursuant to section 10a-179 of the general statutes, and credited to the resources of the General Fund for each said fiscal year.

Sec. 80. (Effective July 1, 2017) Notwithstanding the provisions of section 22a-200c of the general statutes, for the fiscal years ending June 30,2018 , and June 30, 2019, the sum of $\$ 26,000,000$ shall be transferred from the Regional Greenhouse Gas account and credited to the resources of the General Fund for each said fiscal year.

Sec. 81. Section $13 b-17$ of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) The commissioner may adopt regulations, in accordance with the provisions of chapter 54, for the efficient conduct of the business of the department. The commissioner may delegate (1) to the Deputy Commissioner of Transportation any of the commissioner's duties and responsibilities; (2) to the bureau chief for an operating bureau any of the commissioner's duties and responsibilities which relate to the functions to be performed by that bureau; and (3) to other officers, employees and agents of the department any of the commissioner's duties and responsibilities that the commissioner deems appropriate, to be exercised under the commissioner's supervision and direction.
(b) The commissioner may adopt regulations in accordance with the provisions of chapter 54 establishing reasonable fees for any application submitted to the Department of Transportation or the Office of the State Traffic Administration for [(1) a state highway right-of-way encroachment permit, or (2)] a certificate of operation for an open air theater, shopping center or other development generating large volumes of traffic pursuant to section 14-311, provided the fees so established shall not exceed one hundred twenty-five per cent of the estimated administrative costs related to such applications. The commissioner may exempt municipalities from any fees imposed pursuant to this subsection.
(c) Not later than January 1, 2018, the commissioner shall establish fees for any application submitted to the Department of Transportation or the Office of the State Traffic Administration for a state highway right-of-way encroachment permit for an open air theater, shopping center or other development generating large volumes of traffic pursuant to section 14-311. Such fees shall mirror the amounts charged for such permits by the Massachusetts Department of Transportation.

Sec. 82. Section 14-164m of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Notwithstanding the provisions of section 13b-61, commencing on July 1, [2007] 2017, and on the first day of each October, January, April and July thereafter, the State Comptroller shall transfer from the Special Transportation Fund into the Emissions Enterprise Fund, [one million six hundred twenty-five thousand] one million three hundred seventy-five thousand dollars of the funds received by the state pursuant to the fees imposed under sections $14-49 \mathrm{~b}$ and $14-164 \mathrm{c}$. [Notwithstanding the provisions of section 13b-61, on July 1, 2005, October 1, 2005, January 1, 2006, and April 1, 2006, the State Comptroller shall transfer from the Special Transportation Fund into the Emissions Enterprise Fund, four hundred thousand dollars of the funds received by the state pursuant to the fees imposed under sections 14-49b and 14-164c. Notwithstanding the provisions of section 13b-61, on July 1, 2006, October 1, 2006, January 1, 2007, and April 1, 2007, the State Comptroller shall transfer from the Special Transportation Fund into the Emissions Enterprise Fund, one million dollars of the funds received by the state pursuant to the fees imposed under sections $14-49 \mathrm{~b}$ and $14-164 \mathrm{c}$.]

Sec. 83. (NEW) (Effective from passage) (a) There is established an account to be known as the "Connecticut airport and aviation account" which shall be a separate, nonlapsing account within the Grants and Restricted Accounts Fund established pursuant to section 4-31c of the general statutes. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Commissioner of Transportation, with the approval of the Secretary of the Office of Policy and Management, for the purposes of airport and aviation-related purposes.
(b) Notwithstanding the provisions of section 13b-61a of the general statutes, on and after September 1, 2017, the Commissioner of Revenue Services shall deposit into said account seventy-five and three-tenths per cent of the amounts received by the state from aviation fuel sources from the tax imposed under section 12-587 of the general statutes.

Sec. 84. Subsections (a) and (b) of section $12-217 \mathrm{~mm}$ of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(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 section 32-760;
(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 Energy and 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 Energy and 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;
(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, but prior to July 1, 2017, there may be allowed a credit for all taxpayers against any tax due under the provisions of this chapter 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.

Sec. 85. (Effective July 1, 2017) Not later than June 30, 2018, the

Comptroller may designate up to $\$ 40,000,000$ of the resources of the General Fund for the fiscal year ending June 30, 2018, to be accounted for as revenue of the General Fund for the fiscal year ending June 30, 2019.

Sec. 86. Section 2-33a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

The General Assembly shall not authorize an increase in general budget expenditures for any fiscal year above the amount of general budget expenditures authorized for the previous fiscal year by a percentage which exceeds the greater of the percentage increase in personal income or the percentage increase in inflation, unless the Governor declares an emergency or the existence of extraordinary circumstances and at least three-fifths of the members of each house of the General Assembly vote to exceed such limit for the purposes of such emergency or extraordinary circumstances. Any such declaration shall specify the nature of such emergency or circumstances and may provide that such proposed additional expenditures shall not be considered general budget expenditures for the current fiscal year for the purposes of determining general budget expenditures for the ensuing fiscal year and any act of the General Assembly authorizing such expenditures may contain such provision. As used in this section, "increase in personal income" means the average of the annual increase in personal income in the state for each of the preceding five calendar years, according to the United States Bureau of Economic Analysis data; "increase in inflation" means the increase in the consumer price index for urban consumers, all items less food and energy, during the preceding [twelve-month period, according to] calendar year, calculated on a December over December basis, using United States Bureau of Labor Statistics data; and "general budget expenditures" means expenditures from appropriated funds authorized by public or special act of the General Assembly, provided (1) general budget expenditures shall not include expenditures for payment of the principal of and interest on bonds, notes or other evidences of indebtedness, expenditures pursuant to section 4-30a, [or current or increased expenditures for statutory grants to distressed municipalities, provided such grants are in effect on July 1, 1991,] and (2) expenditures for the implementation of federal mandates or court orders shall not be considered general budget expenditures for the first fiscal year in which such expenditures are authorized, but shall be considered general budget expenditures for such year for the purposes of determining general budget expenditures for the ensuing fiscal year. As used in this section, "federal mandates" means those programs or services in which the state must participate, or in which the state participated on July 1, 1991, and in which the state must meet federal entitlement and eligibility criteria in order to receive federal reimbursement, provided expenditures for program or service components which are optional under federal law or regulation shall be considered general budget expenditures.

Sec. 87. Section 3-69a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) [(1)] For the fiscal year ending June 30, 2005, the funds received under this part, excluding the proceeds from the sale of property deposited in the Special Abandoned Property Fund in accordance with section 3-62h, shall be deposited in the General Fund.
[(2) For the fiscal year ending June 30, 2006, and each fiscal year thereafter, a portion of the funds received under this part shall, upon deposit in the General Fund, be credited to the Citizens' Election Fund established in section 9-701 as follows: (A) For the fiscal year ending June 30, 2006, seventeen million dollars, (B) for the fiscal year ending June 30, 2007, sixteen million dollars, (C) for the fiscal year ending June 30, 2008, seventeen million three hundred thousand dollars, and (D) for the fiscal year ending June 30, 2009, and each fiscal year thereafter, the amount deposited for the preceding fiscal year, adjusted in accordance with any change in the consumer price index for all urban consumers for such preceding fiscal year, as published by the United States Department of Labor, Bureau of Labor Statistics. The State Treasurer shall determine such adjusted amount not later than thirty
days after the end of such preceding fiscal year.]
(b) All costs incurred in the administration of this part, except as provided in section 3-62h and subsection (a) of this section, and all claims allowed under this part shall be paid from the General Fund.

Sec. 88. Subdivisions (2) to (14), inclusive, of subsection (a) of section $9-7 \mathrm{~b}$ of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(2) To levy a civil penalty not to exceed (A) two thousand dollars per offense against any person the commission finds to be in violation of any provision of chapter 145, part V of chapter 146, part I of chapter 147, chapter 148, section 7-9, section 9-12, subsection (a) of section 9-17, section $9-19 \mathrm{~b}, 9-19 \mathrm{e}, 9-19 \mathrm{~g}$ to $9-19 \mathrm{k}$, inclusive, $9-20,9-21,9-23 \mathrm{a}, 9-23 \mathrm{~g}, 9-$ 23h, 9-23j to 9-23o, inclusive, 9-23r, 9-26, 9-31a, 9-32, 9-35, 9-35b, 9-35c, 9-40a, 9-42, 9-43, 9-50a, 9-56, 9-59, 9-168d, 9-170, 9-171, 9-172, 9-232i to 9-232o, inclusive, 9-404a to 9-404c, inclusive, 9-409, 9-410, 9-412, 9-436, 9-436a, $9-453$ e to $9-453 \mathrm{~h}$, inclusive, $9-453 \mathrm{k}$ or $9-453 \mathrm{o}$, (B) two thousand dollars per offense against any town clerk, registrar of voters, an appointee or designee of a town clerk or registrar of voters, or any other election or primary official whom the commission finds to have failed to discharge a duty imposed by any provision of chapter 146 or 147, (C) two thousand dollars per offense against any person the commission finds to have (i) improperly voted in any election, primary or referendum, and (ii) not been legally qualified to vote in such election, primary or referendum, or (D) two thousand dollars per offense or twice the amount of any improper payment or contribution, whichever is greater, against any person the commission finds to be in violation of any provision of chapter 155. [or 157.] The commission may levy a civil penalty against any person under subparagraph (A), (B), (C) or (D) of this subdivision only after giving the person an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive. In the case of failure to pay any such penalty levied pursuant to this subsection within thirty days of written notice sent by certified or registered mail to such person, the superior
court for the judicial district of Hartford, on application of the commission, may issue an order requiring such person to pay the penalty imposed and such court costs, state marshal's fees and attorney's fees incurred by the commission as the court may determine. Any civil penalties paid, collected or recovered under subparagraph (D) of this subdivision for a violation of any provision of chapter 155 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.
(3) (A) To issue an order requiring any person the commission finds to have received any contribution or payment which is prohibited by any of the provisions of chapter $155_{\llcorner }$[or 157,] after an opportunity to be heard at a hearing conducted in accordance with the provisions of sections 4-176e to 4-184, inclusive, to return such contribution or payment to the donor or payor, or to remit such contribution or payment to the state for deposit in the General Fund or the Citizens' Election Fund, whichever is deemed necessary to effectuate the purposes of chapter $155_{\text {; }}$ [or 157, as the case may be;]
(B) To issue an order when the commission finds that an intentional violation of any provision of chapter 155 [or 157] has been committed, after an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive, which order may contain one or more of the following sanctions: (i) Removal of a treasurer, deputy treasurer or solicitor; (ii) prohibition on serving as a treasurer, deputy treasurer or solicitor; and (iii) in the case of a party committee or a political committee, suspension of all political activities, including, but not limited to, the receipt of contributions and the making of expenditures, provided the commission may not order such a suspension unless the commission has previously ordered the removal of the treasurer and notifies the officers of the committee that the commission is considering such suspension;
(C) To issue an order revoking any person's eligibility to be appointed or serve as an election, primary or referendum official or unofficial checker or in any capacity at the polls on the day of an election, primary or referendum, when the commission finds such person has intentionally violated any provision of the general statutes relating to the conduct of an election, primary or referendum, after an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive;
(D) To issue an order to enforce the provisions of the Help America Vote Act, P.L. 107-252, as amended from time to time, as the commission deems appropriate;
(E) To issue an order following the commission's determination of the right of an individual to be or remain an elector when such determination is made (i) pursuant to an appeal taken to the commission from a decision of the registrars of voters or board of admission of electors under section 9-31l, or (ii) following the commission's investigation pursuant to subdivision (1) of this subsection;
(F) To issue a cease and desist order for violation of any general statute or regulation under the commission's jurisdiction and to take reasonable actions necessary to compel compliance with such statute or regulation;
[(4) To issue an order to a candidate committee that receives moneys from the Citizens' Election Fund pursuant to chapter 157, to comply with the provisions of chapter 157, after an opportunity to be heard at a hearing conducted in accordance with the provisions of sections 4176e to 4-184, inclusive;]
[(5)] (4) (A) To inspect or audit at any reasonable time and upon reasonable notice the accounts or records of any treasurer or principal treasurer, except as provided for in subparagraph (B) of this subdivision, as required by chapter 155 [or 157] and to audit any such election, primary or referendum held within the state; provided, (i) (I) not later than two months preceding the day of an election at which a candidate is seeking election, the commission shall complete any audit
it has initiated in the absence of a complaint that involves a committee of the same candidate from a previous election, and (II) during the two-month period preceding the day of an election at which a candidate is seeking election, the commission shall not initiate an audit in the absence of a complaint that involves a committee of the same candidate from a previous election, and (ii) the commission shall not audit any caucus, as defined in subdivision (1) of section 9-372 as amended by this act. (B) When conducting an audit after an election or primary, the commission shall randomly audit not more than fifty per cent of candidate committees, which shall be selected through the process of a lottery conducted by the commission, except that the commissioner shall audit all candidate committees for candidates for a state-wide office. (C) The commission shall notify, in writing, any committee of a candidate for an office in the general election, or of any candidate who had a primary for nomination to any such office not later than May thirty-first of the year immediately following such election. In no case shall the commission audit any such candidate committee that the commission fails to provide notice to in accordance with this subparagraph;
[(6)] (5) To attempt to secure voluntary compliance, by informal methods of conference, conciliation and persuasion, with any provision of chapter 149, 151 to 153, inclusive, 155 [, 156 or 157] or 156 or any other provision of the general statutes relating to any such election, primary or referendum;
[(7)] (6) To consult with the Secretary of the State, the Chief State's Attorney or the Attorney General on any matter which the commission deems appropriate;
[(8)] (7) To refer to the Chief State's Attorney evidence bearing upon violation of any provision of chapter 149, 151 to 153, inclusive, 155 [, 156 or 157] or 156 or any other provision of the general statutes pertaining to or relating to any such election, primary or referendum;
[(9)] (8) To refer to the Attorney General evidence for injunctive
relief and any other ancillary equitable relief in the circumstances of subdivision [(8)] (7) of this subsection. Nothing in this subdivision shall preclude a person who claims that he is aggrieved by a violation of any provision of chapter 152 or any other provision of the general statutes relating to referenda from pursuing injunctive and any other ancillary equitable relief directly from the Superior Court by the filing of a complaint;
[(10)] (9) To refer to the Attorney General evidence pertaining to any ruling which the commission finds to be in error made by election officials in connection with any election, primary or referendum. Those remedies and procedures available to parties claiming to be aggrieved under the provisions of sections 9-323, 9-324, as amended by this act, 9 328 and 9-329a shall apply to any complaint brought by the Attorney General as a result of the provisions of this subdivision;
[(11)] (10) To consult with the United States Department of Justice and the United States Attorney for Connecticut on any investigation pertaining to a violation of this section, section 9-12, subsection (a) of section 9-17 or section 9-19b, 9-19e, 9-19g, 9-19h, 9-19i, 9-20, 9-21, 9-23a, 9-23g, 9-23h, 9-23j to 9-23o, inclusive, 9-26, 9-31a, 9-32, 9-35, 9-35b, 935 c, 9-40a, 9-42, 9-43, 9-50a, 9-56 or 9-59 and to refer to said department and attorney evidence bearing upon any such violation for prosecution under the provisions of the National Voter Registration Act of 1993, P.L. 103-31, as amended from time to time;
[(12)] (11) To inspect reports filed with town clerks pursuant to chapter 155 and refer to the Chief State's Attorney evidence bearing upon any violation of law therein if such violation was committed knowingly and wilfully;
[(13)] (12) To intervene in any action brought pursuant to the provisions of sections 9-323, 9-324, as amended by this act, 9-328 and 9329a upon application to the court in which such action is brought when in the opinion of the court it is necessary to preserve evidence of possible criminal violation of the election laws;
[(14)] (13) To adopt and publish regulations pursuant to chapter 54 to carry out the provisions of section $9-7 \mathrm{a}$, this section, and [chapters 155 and 157] chapter 155; to issue upon request and publish advisory opinions in the Connecticut Law Journal upon the requirements of [chapters 155 and 157] chapter 155, and to make recommendations to the General Assembly concerning suggested revisions of the election laws;

Sec. 89. Section 9-324 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

Any elector or candidate who claims that such elector or candidate is aggrieved by any ruling of any election official in connection with any election for Governor, Lieutenant Governor, Secretary of the State, State Treasurer, Attorney General, State Comptroller or judge of probate, held in such elector's or candidate's town, or that there has been a mistake in the count of the votes cast at such election for candidates for said offices or any of them, at any voting district in such elector's or candidate's town [,] or any candidate for such an office who claims that such candidate is aggrieved by a violation of any provision of section 9-355, 9-357 to 9-361, inclusive, 9-364, 9-364a or 9-365 in the casting of absentee ballots at such election [or any candidate for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, Attorney General or State Comptroller, who claims that such candidate is aggrieved by a violation of any provision of sections $9-700$ to $9-716$, inclusive,] may bring such elector's or candidate's complaint to any judge of the Superior Court, in which such elector or candidate shall set out the claimed errors of such election official, the claimed errors in the count or the claimed violations of said sections. In any action brought pursuant to the provisions of this section, the complainant shall send a copy of the complaint by first-class mail, or deliver a copy of the complaint by hand, to the State Elections Enforcement Commission. If such complaint is made prior to such election, such judge shall proceed expeditiously to render judgment on the complaint and shall cause notice of the hearing to be given to the Secretary of the State and the State Elections Enforcement Commission.

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If such complaint is made subsequent to the election, it shall be brought not later than fourteen days after the election or, if such complaint is brought in response to the manual tabulation of paper ballots authorized pursuant to section 9-320f, such complaint shall be brought not later than seven days after the close of any such manual tabulation and, in either such circumstance, such judge shall forthwith order a hearing to be had upon such complaint, upon a day not more than five nor less than three days from the making of such order, and shall cause notice of not less than three nor more than five days to be given to any candidate or candidates whose election may be affected by the decision upon such hearing, to such election official, the Secretary of the State, the State Elections Enforcement Commission and to any other party or parties whom such judge deems proper parties thereto, of the time and place for the hearing upon such complaint. Such judge shall, on the day fixed for such hearing and without unnecessary delay, proceed to hear the parties. If sufficient reason is shown, such judge may order any voting tabulators to be unlocked or any ballot boxes to be opened and a recount of the votes cast, including absentee ballots, to be made. Such judge shall thereupon, in case such judge finds any error in the rulings of the election official, any mistake in the count of the votes or any violation of said sections, certify the result of such judge's finding or decision to the Secretary of the State before the fifteenth day of the next succeeding December. Such judge may order a new election or a change in the existing election schedule. Such certificate of such judge of such judge's finding or decision shall be final and conclusive upon all questions relating to errors in the rulings of such election officials, to the correctness of such count, and, for the purposes of this section only, such claimed violations, and shall operate to correct the returns of the moderators or presiding officers, so as to conform to such finding or decision, unless the same is appealed from as provided in section 9-325.

Sec. 90 . Section 9-372 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

The following terms, as used in this chapter [, chapter 157] and
sections 9-51 to 9-67, inclusive, 9-169e, 9-217, 9-236 and 9-361, shall have the following meanings:
(1) "Caucus" means any meeting, at a designated hour and place, or at designated hours and places, of the enrolled members of a political party within a municipality or political subdivision thereof for the purpose of selecting party-endorsed candidates for a primary to be held by such party or for the purpose of transacting other business of such party;
(2) "Convention" means a meeting of delegates of a political party held for the purpose of designating the candidate or candidates to be endorsed by such party in a primary of such party for state or district office or for the purpose of transacting other business of such party;
(3) "District" means any geographic portion of the state which crosses the boundary or boundaries between two or more towns;
(4) "District office" means an elective office for which only the electors in a district, as defined in subdivision (3) of this section, may vote;
(5) "Major party" means (A) a political party or organization whose candidate for Governor at the last-preceding election for Governor received, under the designation of that political party or organization, at least twenty per cent of the whole number of votes cast for all candidates for Governor, or (B) a political party having, at the lastpreceding election for Governor, a number of enrolled members on the active registry list equal to at least twenty per cent of the total number of enrolled members of all political parties on the active registry list in the state;
(6) "Minor party" means a political party or organization which is not a major party and whose candidate for the office in question received at the last-preceding regular election for such office, under the designation of that political party or organization, at least one per cent of the whole number of votes cast for all candidates for such office at
such election;
(7) "Municipal office" means an elective office for which only the electors of a single town, city, borough, or political subdivision, as defined in subdivision (10) of this section, may vote, including the office of justice of the peace;
(8) "Party designation committee" means an organization, composed of at least twenty-five members who are electors, which has, on or after November 4, 1981, reserved a party designation with the Secretary of the State pursuant to the provisions of this chapter;
(9) "Party-endorsed candidate" means (A) in the case of a candidate for state or district office, a person endorsed by the convention of a political party as a candidate in a primary to be held by such party, and (B) in the case of a candidate for municipal office or for member of a town committee, a person endorsed by the town committee, caucus or convention, as the case may be, of a political party as a candidate in a primary to be held by such party;
(10) "Political subdivision" means any voting district or combination of voting districts constituting a part of a municipality;
(11) "Primary" means a meeting of the enrolled members of a political party and, when applicable under section 9-431, unaffiliated electors, held during consecutive hours at which such members or electors may, without assembling at the same hour, vote by secret ballot for candidates for nomination to office or for town committee members;
(12) "Registrar" means the registrar of voters in a municipality who is enrolled with the political party holding a primary and, in each municipality where there are different registrars for different voting districts, means the registrar so enrolled in the voting district in which, at the last-preceding regular election, the presiding officer for the purpose of declaring the result of the vote of the whole municipality was moderator;
(13) "Slate" means a group of candidates for nomination by a political party to the office of justice of the peace of a town, which group numbers at least a bare majority of the number of justices of the peace to be nominated by such party for such town;
(14) "State office" means any office for which all the electors of the state may vote and includes the office of Governor, Lieutenant Governor, Secretary, Treasurer, Comptroller, Attorney General and senator in Congress, but does not include the office of elector of President and Vice-President of the United States;
(15) "Votes cast for the same office at the last-preceding election" or "votes cast for all candidates for such office at the last-preceding election" means, in the case of multiple openings for the same office, the total number of electors checked as having voted at the lastpreceding election at which such office appeared on the ballot.

Sec. 91. Section 9-601 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

As used in this chapter: [and chapter 157:]
(1) "Committee" means a party committee, political committee or a candidate committee organized, as the case may be, for a single primary, election or referendum, or for ongoing political activities, to aid or promote the success or defeat of any political party, any one or more candidates for public office or the position of town committee member or any referendum question.
(2) "Party committee" means a state central committee or a town committee. "Party committee" does not mean a party-affiliated or district, ward or borough committee which receives all of its funds from the state central committee of its party or from a single town committee with the same party affiliation. Any such committee so funded shall be construed to be a part of its state central or town committee for purposes of this chapter. [and chapter 157.]
(3) "Political committee" means (A) a committee organized by a business entity or organization, (B) persons other than individuals, or two or more individuals organized or acting jointly conducting their activities in or outside the state, (C) an exploratory committee, (D) a committee established by or on behalf of a slate of candidates in a primary for the office of justice of the peace, but does not mean a candidate committee or a party committee, (E) a legislative caucus committee, or ( F ) a legislative leadership committee.
(4) "Candidate committee" means any committee designated by a single candidate, or established with the consent, authorization or cooperation of a candidate, for the purpose of a single primary or election and to aid or promote such candidate's candidacy alone for a particular public office or the position of town committee member, but does not mean a political committee or a party committee. [For purposes of this chapter, "candidate committee" includes candidate committees for participating and nonparticipating candidates, unless the context of a provision clearly indicates otherwise.]
(5) "Exploratory committee" means a committee established by a candidate for a single primary or election (A) to determine whether to seek nomination or election to (i) the General Assembly, (ii) a state office, as defined in subsection (e) of section 9-610, or (iii) any other public office, and (B) if applicable, to aid or promote such candidate's candidacy for nomination to the General Assembly or any such state office.
(6) "National committee" means the organization which according to the bylaws of a political party is responsible for the day-to-day operation of the party at the national level.
(7) "Organization" means all labor organizations, (A) as defined in the Labor-Management Reporting and Disclosure Act of 1959, as from time to time amended, or (B) as defined in subdivision (9) of section 31-101, employee organizations as defined in subsection (d) of section 5-270 and subdivision (6) of section 7-467, bargaining representative
organizations for teachers, any local, state or national organization, to which a labor organization pays membership or per capita fees, based upon its affiliation or membership, and trade or professional associations which receive their funds exclusively from membership dues, whether organized in or outside of this state, but does not mean a candidate committee, party committee or a political committee.
(8) "Business entity" means the following, whether organized in or outside of this state: Stock corporations, banks, insurance companies, business associations, bankers associations, insurance associations, trade or professional associations which receive funds from membership dues and other sources, partnerships, joint ventures, private foundations, as defined in Section 509 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended; trusts or estates; corporations organized under sections 38a-175 to 38a-192, inclusive, 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, and chapters 594 to 597, inclusive; cooperatives, and any other association, organization or entity which is engaged in the operation of a business or profit-making activity; but does not include professional service corporations organized under chapter 594a and owned by a single individual, nonstock corporations which are not engaged in business or profit-making activity, organizations, as defined in subdivision (7) of this section, candidate committees, party committees and political committees as defined in this section. For purposes of this chapter, corporations which are component members of a controlled group of corporations, as those terms are defined in Section 1563 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, shall be deemed to be one corporation.
(9) "Individual" means a human being, a sole proprietorship, or a professional service corporation organized under chapter 594a and owned by a single human being.
(10) "Person" means an individual, committee, firm, partnership,
organization, association, syndicate, company trust, corporation, limited liability company or any other legal entity of any kind but does not mean the state or any political or administrative subdivision of the state.
(11) "Candidate" means an individual who seeks nomination for election or election to public office whether or not such individual is elected, and for the purposes of this chapter ${ }_{L}$ [and chapter 157,] an individual shall be deemed to seek nomination for election or election if such individual has (A) been endorsed by a party or become eligible for a position on the ballot at an election or primary, or (B) solicited or received contributions, other than for a party committee, made expenditures or given such individual's consent to any other person, other than a party committee, to solicit or receive contributions or make expenditures with the intent to bring about such individual's nomination for election or election to any such office. "Candidate" also means a slate of candidates which is to appear on the ballot in a primary for the office of justice of the peace. For the purposes of sections 9-600 to 9-610, inclusive, as amended by this act, and section 9621, as amended by this act, "candidate" also means an individual who is a candidate in a primary for town committee members.
(12) "Treasurer" means the individual appointed by a candidate or by the chairperson of a party committee or a political committee to receive and disburse funds on behalf of the candidate or committee.
(13) "Deputy treasurer" means the individual appointed by the candidate or by the chairperson of a committee to serve in the capacity of the treasurer if the treasurer is unable to perform the treasurer's duties.
(14) "Solicitor" means an individual appointed by a treasurer of a committee to receive, but not to disburse, funds on behalf of the committee.
(15) "Referendum question" means a question to be voted upon at any election or referendum, including a proposed constitutional
amendment.
(16) "Lobbyist" means a lobbyist, as defined in section 1-91, and "communicator lobbyist" means a communicator lobbyist, as defined in section 1-91, and "client lobbyist" means a client lobbyist, as defined in section 1-91.
(17) "Business with which he is associated" means any business in which the contributor is a director, officer, owner, limited or general partner or holder of stock constituting five per cent or more of the total outstanding stock of any class. Officer refers only to the president, executive or senior vice-president or treasurer of such business.
(18) "Agent" means a person authorized to act for or in place of another.
(19) "Entity" means the following, whether organized in this or any other state: An organization, corporation, whether for-profit or not-forprofit, cooperative association, limited partnership, professional association, limited liability company and limited liability partnership. "Entity" includes any tax-exempt organization under Section 501(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, and any tax-exempt political organization organized under Section 527 of said code.
(20) "Federal account" means a depository account that is subject to the disclosure and contribution limits provided under the Federal Election Campaign Act of 1971, as amended from time to time.
(21) "Public funds" means funds belonging to, or under the control of, the state or a political subdivision of the state.
(22) "Legislative caucus committee" means a committee established under subdivision (2) of subsection (e) of section 9-605 by the majority of the members of a political party who are also state representatives or state senators.
(23) "Legislative leadership committee" means a committee established under subdivision (3) of subsection (e) of section 9-605 by a leader of the General Assembly.
(24) "Immediate family" means the spouse or a dependent child of an individual.
(25) "Organization expenditure" means an expenditure by a party committee, legislative caucus committee or legislative leadership committee for the benefit of a candidate or candidate committee for:
(A) The preparation, display or mailing or other distribution of a party candidate listing. As used in this subparagraph, "party candidate listing" means any communication that meets the following criteria: (i) The communication lists the name or names of candidates for election to public office, (ii) the communication is distributed through public advertising such as broadcast stations, cable television, newspapers or similar media, or through direct mail, telephone, electronic mail, publicly accessible sites on the Internet or personal delivery, and (iii) the communication is made to promote the success or defeat of any candidate or slate of candidates seeking the nomination for election, or election or for the purpose of aiding or promoting the success or defeat of any referendum question or the success or defeat of any political party, provided such communication is not a solicitation for or on behalf of a candidate committee;
(B) A document in printed or electronic form, including a party platform, an electronic page providing merchant account services to be used by a candidate for the collection of on-line contributions, a copy of an issue paper, information pertaining to the requirements of this title, a list of registered voters and voter identification information, which document is created or maintained by a party committee, legislative caucus committee or legislative leadership committee for the general purposes of party or caucus building and is provided (i) to a candidate who is a member of the party that has established such party committee, or (ii) to a candidate who is a member of the party of
the caucus or leader who has established such legislative caucus committee or legislative leadership committee, whichever is applicable;
(C) A campaign event at which a candidate or candidates are present; or
(D) The retention of the services of an advisor to provide assistance relating to campaign organization, financing, accounting, strategy, law or media.
(26) "Solicit" means (A) requesting that a contribution be made, (B) participating in any fundraising activities for a candidate committee, exploratory committee, political committee or party committee, including, but not limited to, forwarding tickets to potential contributors, receiving contributions for transmission to any such committee, serving on the committee that is hosting a fundraising event, introducing the candidate or making other public remarks at a fundraising event, being honored or otherwise recognized at a fundraising event, or bundling contributions, (C) serving as chairperson, treasurer or deputy treasurer of any such committee, or (D) establishing a political committee for the sole purpose of soliciting or receiving contributions for any committee. "Solicit" does not include (i) making a contribution that is otherwise permitted under this chapter, (ii) informing any person of a position taken by a candidate for public office or a public official, (iii) notifying the person of any activities of, or contact information for, any candidate for public office, (iv) serving as a member in any party committee or as an officer of such committee that is not otherwise prohibited in this subdivision, or (v) mere attendance at a fundraiser.
(27) "Bundle" means the forwarding of five or more contributions to a single committee by a communicator lobbyist, an agent of such lobbyist, or a member of the immediate family of such lobbyist, or raising contributions for a committee at a fundraising affair held by, sponsored by, or hosted by a communicator lobbyist or an agent of
such lobbyist, or a member of the immediate family of such lobbyist.
(28) "Slate committee" means a political committee formed by two or more candidates for nomination or election to any municipal office in the same town, city or borough, or in a primary for the office of justice of the peace or the position of town committee member, whenever such political committee will serve as the sole funding vehicle for the candidates' campaigns.
(29) (A) "Covered transfer" means any donation, transfer or payment of funds by a person to another person if the person receiving the donation, transfer or payment makes independent expenditures or transfers funds to another person who makes independent expenditures.
(B) The term "covered transfer" does not include:
(i) A donation, transfer or payment made by a person in the ordinary course of any trade or business;
(ii) A donation, transfer or payment made by a person, if the person making the donation, transfer or payment prohibited the use of such donation, transfer or payment for an independent expenditure or a covered transfer and the recipient of the donation, transfer or payment agreed to follow the prohibition and deposited the donation, transfer or payment in an account which is segregated from any account used to make independent expenditures or covered transfers;
(iii) Dues, fees or assessments that are transferred between affiliated entities and paid by individuals on a regular, periodic basis in accordance with a per-individual calculation that is made on a regular basis;
(iv) For purposes of this subdivision, "affiliated" means (I) the governing instrument of the entity requires it to be bound by decisions of the other entity; (II) the governing board of the entity includes persons who are specifically designated representatives of the other
entity or who are members of the governing board, officers, or paid executive staff members of the other entity, or whose service on the governing board is contingent upon the approval of the other entity; or (III) the entity is chartered by the other entity. "Affiliated" includes entities that are an affiliate of the other entity or where both of the entities are an affiliate of the same entity.
(30) "Party building activity" includes, but is not limited to, any political meeting, conference, convention, and other event, attendance or involvement at which promotes or advances the interests of a party at a local, state or national level, and any associated expenses, including travel, lodging, and any admission fees or other costs, whether or not any such meeting, conference, convention, or other event is sponsored by the party.
(31) "Social media" means an electronic medium where users may create and view user-generated content, such as uploaded or downloaded videos or still photographs, blogs, video blogs, podcasts or instant messages.
(32) "General election campaign" means (A) in the case of a candidate nominated at a primary, the period beginning on the day following the primary and ending on the date the treasurer files the final statement for such campaign pursuant to section 9-608, as amended by this act, or (B) in the case of a candidate nominated without a primary, the period beginning on the day following the day on which the candidate is nominated and ending on the date the treasurer files the final statement for such campaign pursuant to section $9-608$, as amended by this act.
(33) "Primary campaign" means the period beginning on the day following the close of (A) a convention held pursuant to section 9-382 for the purposes of endorsing a candidate for nomination to the office of Governor, Lieutenant Governor, Attorney General, State Comptroller, State Treasurer or Secretary of the State or the district office of state senator or state representative, or (B) a caucus,
convention or town committee meeting held pursuant to section 9-390 for the purpose of endorsing a candidate for the municipal office of state senator or state representative, whichever is applicable, and ending on the day of a primary held for the purpose of nominating a candidate to such office.

Sec. 92. Subsections (a) and (b) of section 9-601a of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) As used in this chapter [and chapter 157,] "contribution" means:
(1) Any gift, subscription, loan, advance, payment or deposit of money or anything of value, made to promote the success or defeat of any candidate seeking the nomination for election, or election or for the purpose of aiding or promoting the success or defeat of any referendum question or the success or defeat of any political party;
(2) A written contract, promise or agreement to make a contribution for any such purpose;
(3) The payment by any person, other than a candidate or treasurer, of compensation for the personal services of any other person which are rendered without charge to a committee or candidate for any such purpose;
(4) An expenditure that is not an independent expenditure; or
(5) Funds received by a committee which are transferred from another committee or other source for any such purpose.
(b) As used in this chapter ${ }_{L}$ [and chapter 157,] "contribution" does not mean:
(1) A loan of money made in the ordinary course of business by a national or state bank;
(2) Any communication made by a corporation, organization or
association solely to its members, owners, stockholders, executive or administrative personnel, or their families;
(3) Nonpartisan voter registration and get-out-the-vote campaigns by any corporation, organization or association aimed at its members, owners, stockholders, executive or administrative personnel, or their families;
(4) Uncompensated services provided by individuals volunteering their time on behalf of a party committee, political committee, slate committee or candidate committee, including any services provided for the benefit of [nonparticipating and participating candidates under the Citizens' Election Program] any candidate and any unreimbursed travel expenses made by an individual who volunteers the individual's personal services to any such committee. For purposes of this subdivision, an individual is a volunteer if such individual is not receiving compensation for such services regardless of whether such individual received compensation in the past or may receive compensation for similar services that may be performed in the future;
(5) The use of real or personal property, a portion or all of the cost of invitations and the cost of food or beverages, voluntarily provided by an individual to a candidate [, including a nonparticipating or participating candidate under the Citizens' Election Program,] or to a party, political or slate committee, in rendering voluntary personal services at the individual's residential premises or a community room in the individual's residence facility, to the extent that the cumulative value of the invitations, food or beverages provided by an individual on behalf of any candidate or committee does not exceed four hundred dollars with respect to any single event or does not exceed eight hundred dollars for any such event hosted by two or more individuals, provided at least one such individual owns or resides at the residential premises, and further provided the cumulative value of the invitations, food or beverages provided by an individual on behalf of any such candidate or committee does not exceed eight hundred dollars with respect to a calendar year or single election, as the case may be;
(6) The sale of food or beverage for use by a party, political, slate or candidate committee [, including those for a participating or nonparticipating candidate,] at a discount, if the charge is not less than the cost to the vendor, to the extent that the cumulative value of the discount given to or on behalf of any single candidate committee does not exceed four hundred dollars with respect to any single primary or election, or to or on behalf of any party, political or slate committee, does not exceed six hundred dollars in a calendar year;
(7) The display of a lawn sign by a human being or on real property;
(8) The payment, by a party committee or slate committee of the costs of preparation, display, mailing or other distribution incurred by the committee or individual with respect to any printed slate card, sample ballot or other printed list containing the names of three or more candidates;
(9) The donation of any item of personal property by an individual to a committee for a fund-raising affair, including a tag sale or auction, or the purchase by an individual of any such item at such an affair, to the extent that the cumulative value donated or purchased does not exceed one hundred dollars;
(10) (A) The purchase of advertising space which clearly identifies the purchaser, in a program for a fund-raising affair sponsored by the candidate committee of a candidate for an office of a municipality, provided the cumulative purchase of such space does not exceed two hundred fifty dollars from any single such candidate or the candidate's committee with respect to any single election campaign if the purchaser is a business entity or fifty dollars for purchases by any other person;
(B) The purchase of advertising space which clearly identifies the purchaser, in a program for a fund-raising affair or on signs at a fundraising affair sponsored by a party committee or a political committee, other than an exploratory committee, provided the cumulative purchase of such space does not exceed two hundred fifty dollars from
any single party committee or a political committee, other than an exploratory committee, in any calendar year if the purchaser is a business entity or fifty dollars for purchases by any other person. Notwithstanding the provisions of this subparagraph, the following may not purchase advertising space in a program for a fund-raising affair or on signs at a fund-raising affair sponsored by a party committee or a political committee, other than an exploratory committee: (i) A communicator lobbyist, (ii) a member of the immediate family of a communicator lobbyist, (iii) a state contractor, (iv) a prospective state contractor, or (v) a principal of a state contractor or prospective state contractor. As used in this subparagraph, "state contractor", "prospective state contractor" and "principal of a state contractor or prospective state contractor" have the same meanings as provided in subsection (f) of section 9-612;
(11) The payment of money by a candidate to the candidate's candidate committee ${ }_{L}$ [, provided the committee is for a nonparticipating candidate;]
(12) The donation of goods or services by a business entity to a committee for a fund-raising affair, including a tag sale or auction, to the extent that the cumulative value donated does not exceed two hundred dollars;
(13) The advance of a security deposit by an individual to a telephone company, as defined in section 16-1, for telecommunications service for a committee or to another utility company, such as an electric distribution company, provided the security deposit is refunded to the individual;
(14) The provision of facilities, equipment, technical and managerial support, and broadcast time by a community antenna television company, as defined in section 16-1, for community access programming pursuant to section 16-331a, unless (A) the major purpose of providing such facilities, equipment, support and time is to influence the nomination or election of a candidate, or (B) such
facilities, equipment, support and time are provided on behalf of a political party;
(15) The sale of food or beverage by a town committee to an individual at a town fair, county fair, local festival or similar mass gathering held within the state, to the extent that the cumulative payment made by any one individual for such items does not exceed fifty dollars;
(16) An organization expenditure by a party committee, legislative caucus committee or legislative leadership committee;
(17) The donation of food or beverage by an individual for consumption at a slate, candidate, political committee or party committee meeting, event or activity that is not a fund-raising affair to the extent that the cumulative value of the food or beverages donated by an individual for a single meeting or event does not exceed fifty dollars;
(18) The value associated with the de minimis activity on behalf of a party committee, political committee, slate committee or candidate committee, including for activities including, but not limited to, (A) the creation of electronic or written communications or digital photos or video as part of an electronic file created on a voluntary basis without compensation, including, but not limited to, the creation and ongoing content development and delivery of social media on the Internet or telephone, including, but not limited to, the sending or receiving of electronic mail or messages, (B) the posting or display of a candidate's name or group of candidates' names at a town fair, county fair, local festival or similar mass gathering by a party committee, (C) the use of personal property or a service that is customarily attendant to the occupancy of a residential dwelling, or the donation of an item or items of personal property that are customarily used for campaign purposes, by an individual, to a candidate committee, provided the cumulative fair market value of such use of personal property or service or items of personal property does not exceed one hundred
dollars in the aggregate for any single election or calendar year, as the case may be;
(19) The use of offices, telephones, computers and similar equipment provided by a party committee, legislative caucus committee or legislative leadership committee that serve as headquarters for or are used by such party committee, legislative caucus committee or legislative leadership committee;
(20) A communication, as described in subdivision (7) of subsection (b) of section $9-601 \mathrm{~b}$, as amended by this act;
(21) An independent expenditure, as defined in section 9-601c, as amended by this act;
(22) A communication containing an endorsement on behalf of a candidate for nomination or election to the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, from a candidate for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, provided the candidate (A) making the endorsement is unopposed at the time of the communication, and (B) being endorsed paid for such communication;
(23) A communication that is sent by mail to addresses in the district for which a candidate being endorsed by another candidate pursuant to this subdivision is seeking nomination or election to the office of state senator or state representative, containing an endorsement on behalf of such candidate for such nomination or election from a candidate for the office of state senator or state representative, provided the candidate (A) making the endorsement is not seeking election to the office of state senator or state representative for a district that contains any geographical area shared by the district for the office to which the endorsed candidate is seeking nomination or election, and (B) being endorsed paid for such communication; or
(24) Campaign training events provided to multiple individuals by a legislative caucus committee and any associated materials, provided the cumulative value of such events and materials does not exceed six thousand dollars in the aggregate for a calendar year.

Sec. 93. Subsections (a) and (b) of section 9-601b of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) As used in this chapter ${ }_{\llcorner }$[and chapter 157, the term] "expenditure" means:
(1) Any purchase, payment, distribution, loan, advance, deposit or gift of money or anything of value, when made to promote the success or defeat of any candidate seeking the nomination for election, or election, of any person or for the purpose of aiding or promoting the success or defeat of any referendum question or the success or defeat of any political party;
(2) Any communication that (A) refers to one or more clearly identified candidates, and (B) is broadcast by radio, television, other than on a public access channel, or by satellite communication or via the Internet, or as a paid-for telephone communication, or appears in a newspaper, magazine or on a billboard, or is sent by mail; or
(3) The transfer of funds by a committee to another committee.
(b) [The term] As used in this chapter, "expenditure" does not mean:
(1) A loan of money, made in the ordinary course of business, by a state or national bank;
(2) A communication made by any corporation, organization or association solely to its members, owners, stockholders, executive or administrative personnel, or their families;
(3) Nonpartisan voter registration and get-out-the-vote campaigns by any corporation, organization or association aimed at its members,
owners, stockholders, executive or administrative personnel, or their families;
(4) Uncompensated services provided by individuals volunteering their time on behalf of a party committee, political committee, slate committee or candidate committee, including any services provided for the benefit of [nonparticipating and participating candidates under the Citizens' Election Program] any candidate and any unreimbursed travel expenses made by an individual who volunteers the individual's personal services to any such committee. For purposes of this subdivision, an individual is a volunteer if such individual is not receiving compensation for such services regardless of whether such individual received compensation in the past or may receive compensation for similar services that may be performed in the future;
(5) Any news story, commentary or editorial distributed through the facilities of any broadcasting station, newspaper, magazine or other periodical, unless such facilities are owned or controlled by any political party, committee or candidate;
(6) The use of real or personal property, a portion or all of the cost of invitations and the cost of food or beverages, voluntarily provided by an individual to a candidate [, including a nonparticipating or participating candidate under the Citizens' Election Program,] or to a party, political or slate committee, in rendering voluntary personal services at the individual's residential premises or a community room in the individual's residence facility, to the extent that the cumulative value of the invitations, food or beverages provided by an individual on behalf of any candidate or committee does not exceed four hundred dollars with respect to any single event or does not exceed eight hundred dollars for any such event hosted by two or more individuals, provided at least one such individual owns or resides at the residential premises, and further provided the cumulative value of the invitations, food or beverages provided by an individual on behalf of any such candidate or committee does not exceed eight hundred dollars with respect to a calendar year or single election, as the case may be;
(7) A communication described in subdivision (2) of subsection (a) of this section that includes speech or expression made (A) prior to the ninety-day period preceding the date of a primary or an election at which the clearly identified candidate or candidates are seeking nomination to public office or position, that is made for the purpose of influencing any legislative or administrative action, as defined in section 1-91, or executive action, or (B) during a legislative session for the purpose of influencing legislative action;
(8) An organization expenditure by a party committee, legislative caucus committee or legislative leadership committee;
(9) A commercial advertisement that refers to an owner, director or officer of a business entity who is also a candidate and that had previously been broadcast or appeared when the owner, director or officer was not a candidate;
(10) A communication containing an endorsement on behalf of a candidate for nomination or election to the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, from a candidate for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, shall not be an expenditure attributable to the endorsing candidate, if the candidate making the endorsement is unopposed at the time of the communication;
(11) A communication that is sent by mail to addresses in the district for which a candidate being endorsed by another candidate pursuant to the provisions of this subdivision is seeking nomination or election to the office of state senator or state representative, containing an endorsement on behalf of such candidate for such nomination or election, from a candidate for the office of state senator or state representative, shall not be an expenditure attributable to the endorsing candidate, if the candidate making the endorsement is not
seeking election to the office of state senator or state representative for a district that contains any geographical area shared by the district for the office to which the endorsed candidate is seeking nomination or election;
(12) Campaign training events provided to multiple individuals by a legislative caucus committee and any associated materials, provided the cumulative value of such events and materials does not exceed six thousand dollars in the aggregate for a calendar year;
(13) A lawful communication by any charitable organization which is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended;
(14) The use of offices, telephones, computers and similar equipment provided by a party committee, legislative caucus committee or legislative leadership committee that serve as headquarters for or are used by such party committee, legislative caucus committee or legislative leadership committee; or
(15) An expense or expenses incurred by a human being acting alone in an amount that is two hundred dollars or less, in the aggregate, that benefits a candidate for a single election.

Sec. 94. Subsection (a) of section 9-601c of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) As used in this chapter ${ }_{L}$ [and chapter 157, the term] "independent expenditure" means an expenditure, as defined in section 9-601b, as amended by this act, that is made without the consent, coordination, or consultation of, a candidate or agent of the candidate, candidate committee, political committee or party committee.

Sec. 95. Subsection (b) of section 9-601d of the general statutes is repealed and the following is substituted in lieu thereof (Effective July

1, 2017):
(b) Any person who makes or obligates to make an independent expenditure or expenditures in an election or primary for the office of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, State Comptroller, Attorney General, state senator or state representative, which exceed one thousand dollars, in the aggregate, during a primary campaign or a general election campaign, as defined in section [9-700] 9-601, as amended by this act, shall file, electronically, a long-form and a short-form report of such independent expenditure or expenditures with the State Elections Enforcement Commission pursuant to subsections (c) and (d) of this section. The person that makes or obligates to make such independent expenditure or expenditures shall file such reports not later than twenty-four hours after (1) making any such payment, or (2) obligating to make any such payment, with respect to the primary or election. If any such person makes or incurs a subsequent independent expenditure, such person shall report such expenditure pursuant to subsection (d) of this section. Such reports shall be filed under penalty of false statement.

Sec. 96. Subdivision (1) of subsection (g) of section 9-601d of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(g) (1) A person may, unless otherwise restricted or prohibited by law, including, but not limited to, any provision of this chapter, [or chapter 157,] establish a dedicated independent expenditure account, for the purpose of engaging in independent expenditures, that is segregated from all other accounts controlled by such person. Such dedicated independent expenditure account may receive covered transfers directly from persons other than the person establishing the dedicated account and may not receive transfers from another account controlled by the person establishing the dedicated account, except as provided in subdivision (2) of this subsection. If an independent expenditure is made from such segregated account, any report
required pursuant to this section or disclaimer required pursuant to section 9-621 may include only those persons who made covered transfers directly to the dedicated independent expenditure account.

Sec. 97. Subsection (b) of section 9-605 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(b) The registration statement shall include: (1) The name and address of the committee; (2) a statement of the purpose of the committee; (3) the name and address of its treasurer, and deputy treasurer if applicable; (4) the name, address and position of its chairman, and other principal officers if applicable; (5) the name and address of the depository institution for its funds; (6) the name of each person, other than an individual, that is a member of the committee; (7) the name and party affiliation of each candidate whom the committee is supporting and the office or position sought by each candidate; (8) if the committee is supporting the entire ticket of any party, a statement to that effect and the name of the party; (9) if the committee is supporting or opposing any referendum question, a brief statement identifying the substance of the question; (10) if the committee is established by a business entity or organization, the name of the entity or organization; (11) if the committee is established by an organization, whether it will receive its funds from the organization's treasury or from voluntary contributions; (12) if the committee files reports with the Federal Elections Commission or any out-of-state agency, a statement to that effect including the name of the agency; (13) a statement indicating whether the committee is established for a single primary, election or referendum or for ongoing political activities; (14) if the committee is established or controlled by a lobbyist, a statement to that effect and the name of the lobbyist; (15) the name and address of the person making the initial contribution or disbursement, if any, to the committee; and (16) any information that the State Elections Enforcement Commission requires to facilitate compliance with the provisions of this chapter. [or chapter 157.] If no such initial contribution or disbursement has been made at the time of
the filing of such statement, the treasurer of the committee shall, not later than forty-eight hours after receipt of such contribution or disbursement, file a report with the State Elections Enforcement Commission. The report shall be in the same form as statements filed under section 9-608 as amended by this act.

Sec. 98. Subsection (d) of section 9-606 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(d) No person shall act as a treasurer or deputy treasurer (1) unless the person is an elector of this state, the person has paid any civil penalties or forfeitures assessed pursuant to [chapters 155 to 157, inclusive,] chapter 155 and a statement, signed by the chairman in the case of a party committee or political committee or by the candidate in the case of a candidate committee, designating the person as treasurer or deputy treasurer, has been filed in accordance with section 9-603, and (2) if such person has been convicted of or pled guilty or nolo contendere to, in a court of competent jurisdiction, any (A) felony involving fraud, forgery, larceny, embezzlement or bribery, or (B) criminal offense under this title, unless at least eight years have elapsed from the date of the conviction or plea or the completion of any sentence, whichever date is later, without a subsequent conviction of or plea to another such felony or offense. In the case of a political committee, the filing of a statement of organization by the chairman of the committee, in accordance with the provisions of section 9-605, shall constitute compliance with the filing requirements of this section. No provision of this subsection shall prevent the treasurer, deputy treasurer or solicitor of any committee from being the treasurer, deputy treasurer or solicitor of any other committee or prevent any committee from having more than one solicitor, but no candidate shall have more than one treasurer. A candidate shall not serve as the candidate's own treasurer or deputy treasurer, except that a candidate who is exempt from forming a candidate committee under subsection (b) of section 9-604 and has filed a certification that the candidate is financing the candidate's campaign from the candidate's own personal
funds or is not receiving or expending in excess of one thousand dollars may perform the duties of a treasurer for the candidate's own campaign.

Sec. 99. Subsection (a) of section 9-606a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) (1) Wherever the term "campaign treasurer" is used in the following sections of the general statutes, the term "treasurer" shall be substituted in lieu thereof; and (2) wherever the term "deputy campaign treasurer" is used in the following sections of the general statutes, the term "deputy treasurer" shall be substituted in lieu thereof: $9-7 \mathrm{~b}$, as amended by this act, $9-602,9-604,9-605$, as amended by this act, $9-606$, as amended by this act, $9-607$, as amended by this act, $9-608$, as amended by this act, $9-609,9-610$, as amended by this act, 9-614, as amended by this act, 9-622, 9-623, 9-624 [, 9-675, 9-700, 9-703, 9-704, 9-706, 9-707, 9-709, 9-711 and 9-712] and 9-675, as amended by this act.

Sec. 100. Subsection (i) of section 9-607 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(i) The right of any person to expend money for proper legal expenses in maintaining or contesting the results of any election or primary shall not be affected or limited by the provisions of this chapter ${ }_{L}$ [or chapter 157,] provided only sources eligible to contribute to the candidate for the campaign may contribute to the payment of legal expenses.

Sec. 101. Subdivision (1) of subsection (a) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(a) (1) Each treasurer of a committee, other than a state central committee, shall file a statement, sworn under penalty of false
statement with the proper authority in accordance with the provisions of section 9-603, (A) on the tenth calendar day in the months of January, April, July and October, provided, if such tenth calendar day is a Saturday, Sunday or legal holiday, the statement shall be filed on the next business day, except that in the case of a candidate or exploratory committee established for an office to be elected at a special election, statements pursuant to this subparagraph shall not be required, (B) on the seventh day preceding each regular state election, except that (i) in the case of a candidate or exploratory committee established for an office to be elected at a municipal election, the statement shall be filed on the seventh day preceding a regular municipal election in lieu of such date, except if the candidate's name is not eligible to appear on the ballot, in which case such statement shall not be required, (ii) in the case of a town committee, the statement shall be filed on the seventh day preceding each municipal election in addition to such date, and (iii) [in the case of a candidate committee in a state election that is required to file any supplemental campaign finance statements pursuant to subdivisions (1) and (2) of subsection (a) of section 9-712, such supplemental campaign finance statements shall satisfy the filing requirement under this subdivision, and (iv)] in the case of a candidate committee established by a candidate whose name is not eligible to appear on the ballot, such statement shall not be required, and (C) if the committee has made or received a contribution or expenditure in connection with any other election, a primary or a referendum, on the seventh day preceding the election, primary or referendum. [, except that in the case of a candidate committee in a primary that is required to file statements pursuant to subdivisions (1) and (2) of subsection (a) of section 9-712, such statements shall satisfy the filing requirement under this subdivision.] The statement shall be complete as of eleven fifty-nine o'clock p.m. of the last day of the month preceding the month in which the statement is required to be filed, except that for the statement required to be filed on the seventh day preceding the election, primary or referendum, the statement shall be complete as of eleven fifty-nine o'clock p.m. of the second day immediately preceding the required
filing day. The statement shall cover a period to begin with the first day not included in the last filed statement. In the case of a candidate committee, the statement required to be filed in January shall be in lieu of the statement formerly required to be filed within forty-five days following an election.

Sec. 102. Subsection (d) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(d) At the time of filing statements required under this section, the treasurer of each candidate committee shall send to the candidate a duplicate statement and the treasurer of each party committee and each political committee other than an exploratory committee shall send to the chairman of the committee a duplicate statement. Each statement required to be filed with the commission under this section [,] or section 9-601d, as amended by this act, [section 9-706 or section 9712] shall be deemed to be filed in a timely manner if: (1) For a statement filed as a hard copy, including, but not limited to, a statement delivered by the United States Postal Service, courier service, parcel service or hand delivery, the statement is received by the commission by five o'clock p.m. on the day the statement is required to be filed, (2) for a statement authorized by the commission to be filed electronically, including, but not limited to, a statement filed via dedicated electronic mail, facsimile machine, a web-based program created by the commission or other electronic means, the statement is transmitted to the commission not later than eleven fifty-nine o'clock p.m. on the day the statement is required to be filed, or (3) for a statement required to be filed pursuant to section 9-601d, as amended by this act, [section 9-706 or section 9-712,] by the deadline specified in each such section. Any other filing required to be filed with a town clerk pursuant to this section shall be deemed to be filed in a timely manner if it is delivered by hand to the office of the town clerk in accordance with the provisions of section 9-603 before four-thirty o'clock p.m. or postmarked by the United States Postal Service before midnight on the required filing day. If the day for any filing falls on a

Saturday, Sunday or legal holiday, the statement shall be filed on the next business day thereafter. The State Elections Enforcement Commission shall not levy a penalty upon a treasurer for failure to file a hard copy of a statement in a timely manner in accordance with the provisions of this section if such treasurer has a copy of the statement time stamped by the State Elections Enforcement Commission that shows timely receipt of the statement or the treasurer has a return receipt from the United States Postal Service or a similar receipt from a commercial delivery service confirming timely delivery of such statement was made or should have been made to said commission.

Sec. 103. Subparagraph (A) of subdivision (1) of subsection (e) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(A) Such committees may distribute their surplus to a party committee, or a political committee organized for ongoing political activities, return such surplus to all contributors to the committee on a prorated basis of contribution, [distribute all or any part of such surplus to the Citizens' Election Fund established in section 9-701,] distribute such surplus to any charitable organization which is a taxexempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, or, in the case of a candidate committee for any candidate, [other than a participating candidate,] distribute such surplus to an organization under Section 501(c)(19) of said code, as from time to time amended, provided (i) no candidate committee may distribute such surplus to a committee which has been established to finance future political campaigns of the candidate, and (ii) [a candidate committee which received moneys from the Citizens' Election Fund shall distribute such surplus to such fund, and (iii)] a candidate committee [for a nonparticipating candidate, as described in subsection (b) of section 9-703, may only] $\underline{\text { may }}$ distribute any such surplus [to the Citizens' Election Fund or] to a charitable organization;

Sec. 104. Subparagraphs (E) to (H), inclusive, of subdivision (1) of subsection (e) of section 9-608 of the general statutes are repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(E) The treasurer of a candidate committee, or of a political committee, other than a political committee formed for ongoing political activities or an exploratory committee, shall, prior to the dissolution of such committee, either (i) distribute any equipment purchased, including, but not limited to, computer equipment, to any recipient as set forth in subparagraph (A) of this subdivision, or (ii) sell any equipment purchased, including but not limited to computer equipment, to any person for fair market value and then distribute the proceeds of such sale to any recipient as set forth in said subparagraph (A); and
[(F) The treasurer of a qualified candidate committee may, following an election or unsuccessful primary, provide a post-primary thank you meal or a post-election thank you meal for committee workers, provided such meal (i) occurs not later than fourteen days after the applicable election or primary day, and (ii) the cost for such meal does not exceed thirty dollars per worker;
(G) The treasurer of a qualified candidate committee may, following an election or unsuccessful primary, exclusive of any payments that have been rendered pursuant to a written service agreement, make payment to a treasurer for services rendered to the candidate committee, provided such payment does not exceed one thousand dollars; and]
[(H)] (F) The treasurer of a candidate committee may, following an election or unsuccessful primary, utilize funds for the purpose of complying with any audit conducted by the State Elections Enforcement Commission pursuant to subdivision [(5)] (4) of subsection (a) of section $9-7 \mathrm{~b}$, as amended by this act.

Sec. 105. Subsection (f) of section 9-608 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July

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(f) If an exploratory committee has been established by a candidate pursuant to subsection (c) of section 9-604, the treasurer of the committee shall file a notice of intent to dissolve it with the appropriate authority not later than fifteen days after the candidate's declaration of intent to seek nomination or election to a particular public office, except that in the case of an exploratory committee established by a candidate for purposes that include aiding or promoting the candidate's candidacy for nomination or election to the General Assembly or a state office, the treasurer of the committee shall file such notice of intent to dissolve the committee not later than fifteen days after the earlier of: (1) The candidate's declaration of intent to seek nomination or election to a particular public office, (2) the candidate's endorsement at a convention, caucus or town committee meeting, or (3) the candidate's filing of a candidacy for nomination under section 9-400 or 9-405. The treasurer shall also file a statement identifying all contributions received or expenditures made by the exploratory committee since the previous statement and the balance on hand or deficit, as the case may be. In the event of a surplus, the treasurer shall, not later than the filing of the statement, distribute the surplus to the candidate committee established pursuant to said section, except that $[(A)$ in the case of a surplus of an exploratory committee established by a candidate who intends to be a participating candidate, as defined in section 9-703, in the Citizens' Election Program, the treasurer may distribute to the candidate committee only that portion of such surplus that is attributable to contributions that meet the criteria for qualifying contributions for the candidate committee under section 9-704 and shall distribute the remainder of such surplus to the Citizens' Election Fund established in section 9-701, and (B)] in the case of a surplus of an exploratory committee established for nomination or election to an office other than the General Assembly or a state office ${ }_{L}[(\mathrm{i})]$ (A) the treasurer may only distribute to the candidate committee for nomination or election to the General Assembly or state office of such candidate that portion of such
surplus which is in excess of the total contributions which the exploratory committee received from lobbyists or political committees established by lobbyists, during any period in which the prohibitions in subsection (e) of section 9-610 apply, and [(ii)] (B) any remaining amount shall be returned to all such lobbyists and political committees established by or on behalf of lobbyists, on a prorated basis of contribution, or distributed to any charitable organization which is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended. If the candidate decides not to seek nomination or election to any office, the treasurer shall, within fifteen days after such decision, comply with the provisions of this subsection and distribute any surplus in the manner provided by this section for political committees other than those formed for ongoing political activities, except that if the surplus is from an exploratory committee established by the State Treasurer, any portion of the surplus that is received from a principal of an investment services firm or a political committee established by such firm shall be returned to such principal or committee on a prorated basis of contribution. In the event of a deficit, the treasurer shall file a statement thirty days after the decision or declaration with the proper authority and, thereafter, on the seventh day of each month following if on the last day of the previous month there was an increase or decrease in such deficit in excess of five hundred dollars from that reported on the last statement filed. The treasurer shall file supplemental statements until the deficit is eliminated. If the exploratory committee does not have a surplus or deficit, the statement filed after the candidate's declaration or decision shall be the last required statement. If a candidate certifies on the statement of organization for the exploratory committee pursuant to subsection (c) of section 9-604 that the candidate will not be a candidate for the office of state representative and subsequently establishes a candidate committee for the office of state representative, the treasurer of the candidate committee shall pay to the State Treasurer, for deposit in the General Fund, an amount equal to the portion of any contribution
received by said exploratory committee that exceeded two hundred fifty dollars. As used in this subsection, "principal of an investment services firm" has the meaning set forth in subsection (e) of section 9612 and "state office" has the same meaning set forth in subsection (e) of section 9-610.

Sec. 106. Subsection (d) of section 9-610 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(d) (1) No incumbent holding office shall, during the three months preceding an election in which he is a candidate for reelection or election to another office, use public funds to mail or print flyers or other promotional materials intended to bring about his election or reelection.
(2) No official or employee of the state or a political subdivision of the state shall authorize the use of public funds for a television, radio, movie theater, billboard, bus poster, newspaper or magazine promotional campaign or advertisement, which (A) features the name, face or voice of a candidate for public office, or (B) promotes the nomination or election of a candidate for public office, during the twelve-month period preceding the election being held for the office which the candidate described in this subdivision is seeking.
[(3) As used in subdivisions (1) and (2) of this subsection, "public funds" does not include any grant or moneys paid to a qualified candidate committee from the Citizens' Election Fund under this chapter.]
[(4)] (3) No candidate's participation in connection with any activity of the Council of State Governments shall constitute a violation of this subsection.

Sec. 107. Subsections (a) to (c), inclusive, of section 9-675 of the general statutes, as amended by section 1 of public act 16-203, are repealed and the following is substituted in lieu thereof (Effective July

3845 1, 2017):
(a) The State Elections Enforcement Commission shall (1) create a web-based program for the preparation and electronic submission of financial disclosure statements required by [chapters 155 to 157, inclusive] chapter 155, and (2) prescribe the standard reporting format and specifications for any software program created by a vendor for such purpose. No software program created by a vendor may be used for the electronic submission of such financial disclosure statements unless the commission determines that the software program provides for the standard reporting format and complies with the specifications prescribed under subdivision (2) of this subsection for any such software program. The commission shall provide training in the use of the web-based program created by the commission.
(b) On and after July 1, 2017, the following shall file all financial disclosure statements required by [chapters 155 to 157, inclusive,] chapter 155 by electronic submission pursuant to subsection (a) of this section: (1) The treasurer of the candidate committee or exploratory committee for each candidate for nomination or election to the office of Governor, Lieutenant Governor, Attorney General, State Comptroller, State Treasurer, Secretary of the State, state senator, state representative or judge of probate that raises or spends one thousand dollars or more, (2) the treasurer of any state central committee, legislative caucus committee or legislative leadership committee, (3) the treasurer of any other political committee or town committee required to be registered with the commission that (A) raises or spends one thousand dollars or more during the current calendar year, or (B) raised or spent one thousand dollars or more in the preceding regular election cycle, and (4) the treasurer of any committee, or any other person, who makes or obligates to make any independent expenditure and who is required to file a financial disclosure statement of any such independent expenditure with the State Elections Enforcement Commission in accordance with the provisions of section 9-601d. Once any such candidate committee or exploratory committee has raised or spent one thousand dollars or more during an election campaign, all
previously filed statements required by [chapters 155 to 157, inclusive,] chapter 155 which were not filed by electronic submission shall be refiled in such manner not later than the date on which the treasurer of such committee is required to file its next financial disclosure statement.
(c) (1) The treasurer of the candidate committee for any other candidate, as defined in section 9-601, that neither raises nor spends one thousand dollars or more who is required to file the financial disclosure statements required by [chapters 155 to 157, inclusive,] chapter 155 with the commission, and (2) the treasurer of any other political committee or town committee that neither raises nor spends one thousand dollars or more who is required to file the financial disclosure statements required by [chapters 155 to 157, inclusive,] chapter 155 with the State Elections Enforcement Commission may file any such financial disclosure statements by electronic submission pursuant to subsection (a) of this section.
(d) Notwithstanding the provisions of this section, upon the written request of a treasurer or any other person described in subdivisions (1) to (4), inclusive, of subsection (b) of this section, the commission may waive the requirement to file by electronic submission pursuant to subsection (a) of this section if such treasurer or other person demonstrates good cause.

Sec. 108. Section 53a-119 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):

A person commits larceny when, with intent to deprive another of property or to appropriate the same to himself or a third person, he wrongfully takes, obtains or withholds such property from an owner. Larceny includes, but is not limited to:
(1) Embezzlement. A person commits embezzlement when he wrongfully appropriates to himself or to another property of another in his care or custody.
(2) Obtaining property by false pretenses. A person obtains property by false pretenses when, by any false token, pretense or device, he obtains from another any property, with intent to defraud him or any other person.
(3) Obtaining property by false promise. A person obtains property by false promise when, pursuant to a scheme to defraud, he obtains property of another by means of a representation, express or implied, that he or a third person will in the future engage in particular conduct, and when he does not intend to engage in such conduct or does not believe that the third person intends to engage in such conduct. In any prosecution for larceny based upon a false promise, the defendant's intention or belief that the promise would not be performed may not be established by or inferred from the fact alone that such promise was not performed.
(4) Acquiring property lost, mislaid or delivered by mistake. A person who comes into control of property of another that he knows to have been lost, mislaid, or delivered under a mistake as to the nature or amount of the property or the identity of the recipient is guilty of larceny if, with purpose to deprive the owner thereof, he fails to take reasonable measures to restore the property to a person entitled to it.
(5) Extortion. A person obtains property by extortion when he compels or induces another person to deliver such property to himself or a third person by means of instilling in him a fear that, if the property is not so delivered, the actor or another will: (A) Cause physical injury to some person in the future; or (B) cause damage to property; or (C) engage in other conduct constituting a crime; or (D) accuse some person of a crime or cause criminal charges to be instituted against him; or (E) expose a secret or publicize an asserted fact, whether true or false, tending to subject some person to hatred, contempt or ridicule; or (F) cause a strike, boycott or other collective labor group action injurious to some person's business; except that such a threat shall not be deemed extortion when the property is demanded or received for the benefit of the group in whose interest
the actor purports to act; or (G) testify or provide information or withhold testimony or information with respect to another's legal claim or defense; or $(\mathrm{H})$ use or abuse his position as a public servant by performing some act within or related to his official duties, or by failing or refusing to perform an official duty, in such manner as to affect some person adversely; or (I) inflict any other harm which would not benefit the actor.
(6) Defrauding of public community. A person is guilty of defrauding a public community who (A) authorizes, certifies, attests or files a claim for benefits or reimbursement from a local, state or federal agency which he knows is false; or (B) knowingly accepts the benefits from a claim he knows is false; or (C) as an officer or agent of any public community, with intent to prejudice it, appropriates its property to the use of any person or draws any order upon its treasury or presents or aids in procuring to be allowed any fraudulent claim against such community. For purposes of this subdivision such order or claim shall be deemed to be property.
(7) Theft of services. A person is guilty of theft of services when: (A) With intent to avoid payment for restaurant services rendered, or for services rendered to him as a transient guest at a hotel, motel, inn, tourist cabin, rooming house or comparable establishment, he avoids such payment by unjustifiable failure or refusal to pay, by stealth, or by any misrepresentation of fact which he knows to be false; or (B) (i) except as provided in section $13 \mathrm{~b}-38 \mathrm{i}$, with intent to obtain railroad, subway, bus, air, taxi or any other public transportation service without payment of the lawful charge therefor or to avoid payment of the lawful charge for such transportation service which has been rendered to him, he obtains such service or avoids payment therefor by force, intimidation, stealth, deception or mechanical tampering, or by unjustifiable failure or refusal to pay, or (ii) with intent to obtain the use of equipment, including a motor vehicle, without payment of the lawful charge therefor, or to avoid payment of the lawful charge for such use which has been permitted him, he obtains such use or avoids such payment therefor by means of any false or fraudulent
representation, fraudulent concealment, false pretense or personation, trick, artifice or device, including, but not limited to, a false representation as to his name, residence, employment, or driver's license; or (C) obtaining or having control over labor in the employ of another person, or of business, commercial or industrial equipment or facilities of another person, knowing that he is not entitled to the use thereof, and with intent to derive a commercial or other substantial benefit for himself or a third person, he uses or diverts to the use of himself or a third person such labor, equipment or facilities.
(8) Receiving stolen property. A person is guilty of larceny by receiving stolen property if he receives, retains, or disposes of stolen property knowing that it has probably been stolen or believing that it has probably been stolen, unless the property is received, retained or disposed of with purpose to restore it to the owner. A person who accepts or receives the use or benefit of a public utility commodity which customarily passes through a meter, knowing such commodity (A) has been diverted therefrom, (B) has not been correctly registered or (C) has not been registered at all by a meter, is guilty of larceny by receiving stolen property.
(9) Shoplifting. A person is guilty of shoplifting who intentionally takes possession of any goods, wares or merchandise offered or exposed for sale by any store or other mercantile establishment with the intention of converting the same to his own use, without paying the purchase price thereof. A person intentionally concealing unpurchased goods or merchandise of any store or other mercantile establishment, either on the premises or outside the premises of such store, shall be prima facie presumed to have so concealed such article with the intention of converting the same to his own use without paying the purchase price thereof.
(10) Conversion of a motor vehicle. A person is guilty of conversion of a motor vehicle who, after renting or leasing a motor vehicle under an agreement in writing which provides for the return of such vehicle to a particular place at a particular time, fails to return the vehicle to
such place within the time specified, and who thereafter fails to return such vehicle to the agreed place or to any other place of business of the lessor within one hundred twenty hours after the lessor shall have sent a written demand to him for the return of the vehicle by registered mail addressed to him at his address as shown in the written agreement or, in the absence of such address, to his last-known address as recorded in the records of the motor vehicle department of the state in which he is licensed to operate a motor vehicle. It shall be a complete defense to any civil action arising out of or involving the arrest or detention of any person to whom such demand was sent by registered mail that he failed to return the vehicle to any place of business of the lessor within one hundred twenty hours after the mailing of such demand.
(11) Obtaining property through fraudulent use of an automated teller machine. A person obtains property through fraudulent use of an automated teller machine when such person obtains property by knowingly using in a fraudulent manner an automated teller machine with intent to deprive another of property or to appropriate the same to himself or a third person. In any prosecution for larceny based upon fraudulent use of an automated teller machine, the crime shall be deemed to have been committed in the town in which the machine was located. In any prosecution for larceny based upon more than one instance of fraudulent use of an automated teller machine, (A) all such instances in any six-month period may be combined and charged as one offense, with the value of all property obtained thereby being accumulated, and (B) the crime shall be deemed to have been committed in any of the towns in which a machine which was fraudulently used was located. For the purposes of this subsection, "automated teller machine" means an unmanned device at which banking transactions including, without limitation, deposits, withdrawals, advances, payments and transfers may be conducted, and includes, without limitation, a satellite device and point of sale terminal as defined in section 36a-2.
(12) Library theft. A person is guilty of library theft when (A) he

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conceals on his person or among his belongings a book or other archival library materials, belonging to, or deposited in, a library facility with the intention of removing the same from the library facility without authority or without authority removes a book or other archival library materials from such library facility or (B) he mutilates a book or other archival library materials belonging to, or deposited in, a library facility, so as to render it unusable or reduce its value. The term "book or other archival library materials" includes any book, plate, picture, photograph, engraving, painting, drawing, map, manuscript, document, letter, public record, microform, sound recording, audiovisual material in any format, magnetic or other tape, electronic data-processing record, artifact or other documentary, written or printed material regardless of physical form or characteristics, or any part thereof, belonging to, on loan to, or otherwise in the custody of a library facility. The term "library facility" includes any public library, any library of an educational institution, organization or society, any museum, any repository of public records and any archives.
(13) Conversion of leased property. (A) A person is guilty of conversion of leased personal property who, with the intent of converting the same to his own use or that of a third person, after renting or leasing such property under an agreement in writing which provides for the return of such property to a particular place at a particular time, sells, conveys, conceals or aids in concealing such property or any part thereof, and who thereafter fails to return such property to the agreed place or to any other place of business of the lessor within one hundred ninety-two hours after the lessor shall have sent a written demand to him for the return of the property by registered or certified mail addressed to him at his address as shown in the written agreement, unless a more recent address is known to the lessor. Acknowledgment of the receipt of such written demand by the lessee shall not be necessary to establish that one hundred ninety-two hours have passed since such written demand was sent. (B) Any person, being in possession of personal property other than wearing
apparel, received upon a written lease, who, with intent to defraud, sells, conveys, conceals or aids in concealing such property, or any part thereof, shall be prima facie presumed to have done so with the intention of converting such property to his own use. (C) A person who uses a false or fictitious name or address in obtaining such leased personal property shall be prima facie presumed to have obtained such leased personal property with the intent of converting the same to his own use or that of a third person. (D) "Leased personal property", as used in this subdivision, means any personal property received pursuant to a written contract, by which one owning such property, the lessor, grants to another, the lessee, the right to possess, use and enjoy such personal property for a specified period of time for a specified sum, but does not include personal property that is rented or leased pursuant to chapter 743i.
(14) Failure to pay prevailing rate of wages. A person is guilty of failing to pay the prevailing rate of wages when he (A) files a certified payroll, in accordance with section 31-53 which he knows is false, in violation of section 53a-157a, and (B) fails to pay to an employee or to an employee welfare fund the amount attested to in the certified payroll with the intent to convert such amount to his own use or to the use of a third party.
(15) Theft of utility service. A person is guilty of theft of utility service when he intentionally obtains electric, gas, water, telecommunications, wireless radio communications or community antenna television service that is available only for compensation: (A) By deception or threat or by false token, slug or other means including, but not limited to, electronic or mechanical device or unauthorized use of a confidential identification or authorization code or through fraudulent statements, to avoid payment for the service by himself or another person; or (B) by tampering or making connection with or disconnecting the meter, pipe, cable, conduit, conductor, attachment or other equipment or by manufacturing, modifying, altering, programming, reprogramming or possessing any device, software or equipment or part or component thereof or by disguising the identity
or identification numbers of any device or equipment utilized by a supplier of electric, gas, water, telecommunications, wireless radio communications or community antenna television service, without the consent of such supplier, in order to avoid payment for the service by himself or another person; or (C) with intent to avoid payment by himself or another person for a prospective or already rendered service the charge or compensation for which is measured by a meter or other mechanical measuring device provided by the supplier of the service, by tampering with such meter or device or by attempting in any manner to prevent such meter or device from performing its measuring function, without the consent of the supplier of the service. There shall be a rebuttable presumption that the person to whom the service is billed has the intent to obtain the service and to avoid making payment for the service if, without the consent of the supplier of the service: (i) Any meter, pipe, cable, conduit, conductor, attachment or other equipment has been tampered with or connected or disconnected, (ii) any device, software or equipment or part or component thereof has been modified, altered, programmed, reprogrammed or possessed, (iii) the identity or identification numbers of any device or equipment utilized by the supplier of the service have been disguised, or (iv) a meter or other mechanical measuring device provided by the supplier of the service has been tampered with or prevented from performing its measuring function. The presumption does not apply if the person to whose service the condition applies has received such service for less than thirty-one days or until the service supplier has made at least one meter or service reading and provided a billing statement to the person as to whose service the condition applies. The presumption does not apply with respect to wireless radio communications.
(16) Air bag fraud. A person is guilty of air bag fraud when such person, with intent to defraud another person, obtains property from such other person or a third person by knowingly selling, installing or reinstalling any object, including any counterfeit air bag or nonfunctional air bag, as such terms are defined in section 14-106d, in
lieu of an air bag that was designed in accordance with federal safety requirements as provided in 49 CFR 571.208, as amended, and which is proper for the make, model and year of the vehicle, as part of the vehicle inflatable restraint system.
(17) Theft of motor fuel. A person is guilty of theft of motor fuel when such person (A) delivers or causes to be delivered motor fuel, as defined in section 14-327a, into the fuel tank of a vehicle or into a portable container, or into both, on the premises of a retail dealer, as defined in section 14-318, and (B) with the intent to appropriate such motor fuel to himself or a third person, leaves such premises without paying the purchase price for such motor fuel.
[(18) Failure to repay surplus Citizens' Election Fund grant funds. A person is guilty of failure to repay surplus Citizens' Election Fund grant funds when such person fails to return to the Citizens' Election Fund any surplus funds from a grant made pursuant to sections 9-700 to $9-716$, inclusive, not later than ninety days after the primary or election for which the grant is made.]

Sec. 109. Subdivision (1) of subsection (a) of section 1-101a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2017):
(1) "Crime related to state or quasi-public agency office" means larceny by state embezzlement, [or theft, as defined in subdivision (18) of section 53a-119,] bribery under section 53a-147 or bribe receiving under section 53a-148, committed by a person while serving as a public official or state employee;

Sec. 110. (Effective June 30, 2017) All moneys in the Citizens' Election Fund shall be transferred from said fund and credited to the resources of the General Fund for the fiscal year ending June 30, 2018.

Sec. 111. Section 446 of public act 15-5 of the June special session is repealed. (Effective June 30, 2017)

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Sec. 112. Sections 4-66l, 4-66o, 4-66p, 9-700 to 9-712, inclusive, 9-715 to $9-719$, inclusive, $9-750,9-751,12-18 \mathrm{~d}$ and $12-71 \mathrm{e}$ of the general statutes are repealed. (Effective July 1, 2017)"

This act shall take effect as follows and shall amend the following sections:

| Section 1 | July 1, 201 | New section |
| :--- | :--- | :--- |
| Sec. 2 | July 1, 2017 | New section |
| Sec. 3 | July 1, 2017 | New section |
| Sec. 4 | July 1, 201 | New section |
| Sec. 5 | July 1, 2017 | New section |
| Sec. 6 | July 1, 2017 | New section |
| Sec. 7 | July 1, 2017 | New section |
| Sec. 8 | July 1, 2017 | New section |
| Sec. 9 | July 1, 2017 | New section |
| Sec. 10 | July 1, 201 | New section |
| Sec. 11 | July 1, 2017 | New section |
| Sec. 12 | July 1, 2017 | New section |
| Sec. 13 | July 1, 2017 | New section |
| Sec. 14 | July 1, 2017 | New section |
| Sec. 15 | July 1, 2017 | New section |
| Sec. 16 | July 1, 2017 | New section |
| Sec. 17 | July 1, 2017 | New section |
| Sec. 18 | July 1, 2017 | New section |
| Sec. 19 | July 1, 2017 | New section |
| Sec. 20 | July 1, 2017 | New section |
| Sec. 21 | July 1, 2017 | New section |
| Sec. 22 | July 1, 2017 | New section |
| Sec. 23 | July 1, 2017 | New section |
| Sec. 24 | July 1, 2017 | New section |
| Sec. 25 | July 1, 2017 | New section |
| Sec. 26 | July 1, 2017 | New section |
| Sec. 27 | July 1, 2017 | New section |
| Sec. 28 | July 1, 2017 | New section |
| Sec. 29 | July 1, 2017 | New section |
| Sec. 30 | July 1, 2017 | New section |
| Sec. 31 | July 1, 2017 | New section |
| Sec. 32 | July 1, 2017 | New section |
| Sec. 33 | July 1, 2017 | New section |
|  |  |  |


| Sec. 34 | July 1, 2017 | New section |
| :---: | :---: | :---: |
| Sec. 35 | July 1, 2017 | New section |
| Sec. 36 | July 1, 2017 | New section |
| Sec. 37 | July 1, 2017 | 5-156a |
| Sec. 38 | July 1, 2017 | New section |
| Sec. 39 | from passage | New section |
| Sec. 40 | July 1, 2017 | 12-122a |
| Sec. 41 | from passage | New section |
| Sec. 42 | July 1, 2017 | 12-263i(a) and (b) |
| Sec. 43 | January 1, 2018, and applicable to estates of decedents dying on or after January 1, 2018 | 12-391 |
| Sec. 44 | January 1, 2018, and applicable to gifts made on or after January 1, 2018 | 12-642 |
| Sec. 45 | January 1, 2018, and applicable to gifts made on or after January 1, 2018 | 12-643 |
| Sec. 46 | from passage | 12-202 |
| Sec. 47 | from passage | 12-202a(a) |
| Sec. 48 | from passage | 12-210(b) |
| Sec. 49 | July 1, 2017 | 12-217jj |
| Sec. 50 | from passage | 12-211a(a) |
| Sec. 51 | July 1, 2017 | 2-71x |
| Sec. 52 | July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017 | 12-704c(a) |
| Sec. 53 | January 1, 2018 | 12-701(a)(20)(B) |
| Sec. 54 | July 1, 2017 | 12-704d(e)(1) |
| Sec. 55 | July 1, 2017, and applicable to taxable years commencing on or after January 1, 2017 | 12-704e(e) |
| Sec. 56 | July 1, 2017 | 12-264(a) |
| Sec. 57 | July 1, 2017 | 16-331hh |
| Sec. 58 | July 1, 2017 | New section |
| Sec. 59 | July 1, 2017 | 12-541(a) |
| Sec. 60 | July 1, 2017 | 29-143m |
| Sec. 61 | July 1, 2017 | New section |


| Sec. 62 | July 1, 2017, and applicable to background check services requested on or after July 1, 2017 | 29-11(c) |
| :---: | :---: | :---: |
| Sec. 63 | July 1, 2017 | 7-34a(d) |
| Sec. 64 | July 1, 2017 | New section |
| Sec. 65 | July 1, 2017 | 19a-491(e) |
| Sec. 66 | October 1, 2017 | New section |
| Sec. 67 | from passage | 19a-55a |
| Sec. 68 | July 1, 2017 | 12-408(1) |
| Sec. 69 | July 1, 2017 | 12-411(1) |
| Sec. 70 | July 1, 2017 | New section |
| Sec. 71 | July 1, 2017 | 23-26(a) |
| Sec. 72 | July 1, 2017 | 19a-527 |
| Sec. 73 | July 1, 2017 | 4-28e(c) |
| Sec. 74 | July 1, 2017 | New section |
| Sec. 75 | July 1, 2017 | New section |
| Sec. 76 | July 1, 2017 | SB 1059 (current session), Sec. 5 |
| Sec. 77 | July 1, 2017 | New section |
| Sec. 78 | July 1, 2017 | New section |
| Sec. 79 | July 1, 2017 | New section |
| Sec. 80 | July 1, 2017 | New section |
| Sec. 81 | July 1, 2017 | 13b-17 |
| Sec. 82 | July 1, 2017 | 14-164m |
| Sec. 83 | from passage | New section |
| Sec. 84 | July 1, 2017 | $12-217 \mathrm{~mm}(\mathrm{a})$ and (b) |
| Sec. 85 | July 1, 2017 | New section |
| Sec. 86 | from passage | 2-33a |
| Sec. 87 | July 1, 2017 | 3-69a |
| Sec. 88 | July 1, 2017 | $9-7 \mathrm{~b}(\mathrm{a})(2)$ to (14) |
| Sec. 89 | July 1, 2017 | 9-324 |
| Sec. 90 | July 1, 2017 | 9-372 |
| Sec. 91 | July 1, 2017 | 9-601 |
| Sec. 92 | July 1, 2017 | 9-601a(a) and (b) |
| Sec. 93 | July 1, 2017 | 9-601b(a) and (b) |
| Sec. 94 | July 1, 2017 | 9-601c(a) |
| Sec. 95 | July 1, 2017 | 9-601d(b) |
| Sec. 96 | July 1, 2017 | $9-601 \mathrm{~d}(\mathrm{~g})(1)$ |
| Sec. 97 | July 1, 2017 | 9-605(b) |
| Sec. 98 | July 1, 2017 | 9-606(d) |

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| Sec. 99 | July 1, 2017 | Amendment |
| :--- | :--- | :--- |
| Sec. 100 | July 1, 2017 | $9-606 \mathrm{a}(\mathrm{a})$ |
| Sec. 101 | July 1, 2017 | $9-607(\mathrm{i})$ |
| Sec. 102 | July 1, 2017 | $9-608(\mathrm{a})(1)$ |
| Sec. 103 | July 1, 2017 | $9-608(\mathrm{~d})$ |
| Sec. 104 | July 1, 2017 | $9-608(\mathrm{e})(\mathrm{e})(1)(\mathrm{A})$ |
| Sec. 105 | July 1, 2017 (H) |  |
| Sec. 106 | July 1, 2017 | $9-608(\mathrm{f})$ |
| Sec. 107 | July 1, 2017 | $9-610(\mathrm{~d})$ |
| Sec. 108 | July 1, 2017 | 9-675(a) to (c) |
| Sec. 109 | July 1, 2017 | 53a-119 |
| Sec. 110 | June 30, 2017 | 1-101a(a)(1) |
| Sec. 111 | June 30, 2017 | New section |
| Sec. 112 | July 1, 2017 | Repealer section |


[^0]:    (4) With respect to the estates of decedents dying on or after January 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut

