

General Assembly

Raised Bill No.

602

February Session, 2006

LCO No. 2975

Referred to Committee on

APPROPRIATIONS

Introduced by: (APP)

AN ACT VALIDATING CERTAIN ACTIONS OF THE CONNECTICUT STATE UNIVERSITY SYSTEM.

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

- 1 Section 1. (Effective from passage) Notwithstanding the provisions of
- 2 section 10a-99 of the 2006 supplement to the general statutes, which
- requires repairs, alterations or additions to facilities supported by the 3
- Connecticut State University System Operating Fund and costing one 4
- 5 million dollars or more to be approved by the General Assembly, or
- when the General Assembly is not in session, by the Finance Advisory 6
- Committee, any actions taken by the Connecticut State University
- 8 System to perform such repairs, alterations or additions or costing one
- million dollars or more, without such approval, which are otherwise 9
- 10 valid, are hereby validated and confirmed.

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

Section 1 from passage New section

COMMECTICUT STATE LATE FERSTAINE BELEVEL STEEL,

LCO No. 2975

1 of 2

Statement of Purpose:

To validate three prior actions of the Connecticut State University System with respect to certain repairs, alterations or additions costing one million dollars or more which were performed without the required approval of the General Assembly or the Finance Advisory Committee. CSU was unaware of such statutory requirement until recently.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]



Senate

CONNECTICUT STATE LIBRARY LENGTATIVE REFERENCE SECTION

General Assembly

File No. 554

February Session, 2006

Substitute Senate Bill No. 602

Senate, April 19, 2006

The Committee on Appropriations reported through SEN. HARP of the 10th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT VALIDATING CERTAIN ACTIONS OF THE CONNECTICUT STATE UNIVERSITY SYSTEM.

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

Section 1. (Effective from passage) Notwithstanding the provisions of 1 2 section 10a-99 of the 2006 supplement to the general statutes, which 3 requires repairs, alterations or additions to facilities supported by the Connecticut State University System Operating Fund and costing one 4 million dollars or more to be approved by the General Assembly, or 5 when the General Assembly is not in session, by the Finance Advisory 6 Committee, any actions taken by the Connecticut State University 7 System, prior to January 1, 2006, to perform such repairs, alterations or 8 9 additions or costing one million dollars or more, without such approval, which are otherwise valid, are hereby validated and 10 11 confirmed.

This act shal sections:	l take effect as fol	lows and shall amend the	following
Section 1	from passage	New section	

APP Joint Favorable Subst.

(706)

sSB602 File No. 554

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 07 \$	FY 08 \$
CT State Univ.	GF - None	None	None

Note: GF=General Fund

Municipal Impact: None

Explanation

This bill validates three prior actions of the Connecticut State University System with respect to certain repairs, alterations or additions costing one million dollars or more which were performed without the required approval of the General Assembly or the Finance Advisory Committee and has no fiscal impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OFA Bill Analysis sSB 602

AN ACT VALIDATING CERTAIN ACTIONS OF THE CONNECTICUT STATE UNIVERSITY SYSTEM.

SUMMARY:

This bill validates three prior actions of the Connecticut State University System with respect to certain repairs, alterations or additions costing one million dollars or more which were performed without the required approval of the General Assembly or the Finance Advisory Committee.

EFFECTIVE DATE: Upon passage.

COMMITTEE ACTION

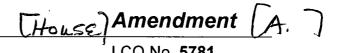
Appropriations Committee

Joint Favorable Substitute
Yea 53 Nay 0 (3/31/2006)



General Assembly

February Session, 2006





Offered by:

REP. STAPLES, 96th Dist. SEN. DAILY, 33rd Dist. REP. BELDEN, 113th Dist.

To: Subst. Senate Bill No. 602

File No. 554

Cal. No. 493

"AN ACT VALIDATING CERTAIN ACTIONS OF THE CONNECTICUT STATE UNIVERSITY SYSTEM."

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

3 "Section 1. (Effective from passage) Notwithstanding the failure of the

4 Boy's Club of Waterbury, Inc., the Children's Community School, Girls

5 Inc. of Greater Waterbury, Innovative Children's Environmental

6 Services, Inc., the Kennedy Center, Inc., La Casa Bienvenida, Inc.,

7 Mattatuck Drum Band, Inc., The Mattatuck Historical Society,

8 Residential Management Services, Inc., Computers for Kids, Inc.,

9 Elderly Health Screening Service, Inc., and Jewish Communities of

10 Western CT, Inc., to file a quadrennial statement claiming exemption

11 from property tax under the provisions of subdivision (7) of section

12 12-81 of the 2006 supplement to the general statutes with the board of

13 assessors of the city or town wherein each such entity is located, within

14 the time prescribed by law as required by subdivision (7) of said

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

section 12-81 or to file such statement within any extension of time allowed pursuant to section 12-87a of the general statutes, the time within which such organizations may file such statement with respect to the grand list of October 1, 2005, is extended to not more than thirty days after the effective date of this section, provided said organizations shall pay the late filing fee specified in section 12-87a of the general statutes.

Sec. 2. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption and a 2005 grand list exemption pursuant to said subdivision (72) in the town of Killingly, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Killingly shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Killingly may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 3. (Effective from passage) Notwithstanding the provisions of

50

51 52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

81

82

subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2004 grand list exemption pursuant to said subdivision in the city of Waterbury, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Waterbury shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the city of Waterbury may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 4. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2005 grand list exemption pursuant to said subdivision (72) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to

101

102

103

104

105

106

107

108

109

110

111

112

113114

115

116

83 section 12-81k of the general statutes. Upon confirmation of the receipt 84 of such fee and verification of the exemption eligibility of the 85 machinery and equipment included in such application, the assessor 86 shall approve the exemption for such property. If taxes have been paid 87 on the property for which such exemption is approved, the town of 88 Watertown shall reimburse such person in an amount equal to the 89 amount by which such taxes exceed the taxes payable if the application 90 had been filed in a timely manner. Notwithstanding the provisions of 91 subsection (a) of section 12-94b of the general statutes, and section 12-92 94e of the general statutes, the assessor of the town of Watertown may 93 submit such approved exemption application to the Secretary of the 94 Office of Policy and Management together with a request for 95 reimbursement of the tax loss resulting from such exemption. Subject 96 to the secretary's review and approval of such exemption, such 97 reimbursement shall be included in the next certification the secretary 98 makes to the Comptroller under the provisions of section 12-94b of the 99 general statutes.

Sec. 5. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2004 grand list exemption pursuant to said subdivision (72) in the city of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of

117 subsection (a) of section 12-94b of the general statutes, and section 12-118 94e of the general statutes, the assessor of the city of New Haven may 119 submit such approved exemption application to the Secretary of the 120 Office of Policy and Management together with a request for 121 reimbursement of the tax loss resulting from such exemption. Subject 122 to the secretary's review and approval of such exemption, such 123 reimbursement shall be included in the next certification the secretary 124 makes to the Comptroller under the provisions of section 12-94b of the 125 general statutes.

126 Sec. 6. (Effective from passage) Notwithstanding the provisions of 127 section 12-94b of the general statutes, any person otherwise eligible for 128 a 2003 grand list exemption pursuant to subdivision (72) of section 12-129 81 of the 2006 supplement to the general statutes in the town of 130 Bloomfield, except that such person failed to timely appeal the audit 131 performed and the adjustments made by the Office of Policy and 132 Management pursuant to subdivision (3) of subsection (d) of section 133 12-120b of the general statutes, shall be regarded as having filed said 134 appeal in a timely manner if such person files said appeal in the proper 135 manner and form not later than thirty days after the effective date of 136 this section. If taxes have been paid on the property, and such appeal 137 is approved, the town of Bloomfield shall reimburse such person in an 138 amount equal to the amount by which such taxes exceed the taxes 139 payable if the appeal had been filed in a timely manner. 140 Notwithstanding the provisions of subsection (a) of section 12-94b of 141 the general statutes, and section 12-94e of the general statutes, the 142 assessor of the town of Bloomfield may submit such approved 143 exemption application to the Secretary of the Office of Policy and 144. Management together with a request for reimbursement of the tax loss 145 resulting from such exemption. Subject to the secretary's review and 146 approval of such exemption, such reimbursement shall be included in 147 the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

149 Sec. 7. (Effective from passage) Notwithstanding the provisions of 150 subparagraph (B) of subdivision (72) of section 12-81 of the 2006

148

152

153

154

155

156

157

158

159

160

161

162

163

164

165

166

167

168

169

170

171

172

173

174

175

176

177

178

179

180

181

182

183

184

supplement to the general statutes, any person otherwise eligible for a 2005 grand list exemption pursuant to said subdivision (72) in the town of Bloomfield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Bloomfield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Bloomfield may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 8. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption and a 2004 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon

186

187

188

189

190

191

192

193

194

195

196

197

198

199

200

201

202

203

204

205

206

207

208

209

210

211

212

213

214

215

216

217

218

confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Milford may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 9. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2002 grand list exemption and a 2003 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of

220

221

222

223

224

225

226

227

228

229

230

231

232

233

234

235

236

237

238

239

240

241

242

243

244

245

246

247

248

249

250

251

252

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

Sec. 10. (Effective from passage) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption pursuant to said subdivision (72) in the town of Farmington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Farmington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Farmington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

254

255

256

257

258

259

260

261

262

263

264

265

266

267

268

269

270

271

272

273

274

275

276

277

278

279

280

281

282

283

284

285

286

Sec. 11. (Effective from passage) Notwithstanding the provisions of subparagraph (c) of subdivision (59) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for an exemption, relating to real property taxes in the city of Bridgeport for which an eligibility certificate has been issued by the Department of Economic and Community Development pursuant to subparagraph (a) of said subdivision for assessment year 2004, except that such person failed to make application in the manner and form specified in said subparagraph (c), may submit an application for exemption not later than thirty days after the effective date of this act. The application shall be accompanied by the fee required by section 12-81k of the general statutes. Upon receipt of the application and fee and verification of payment of such taxes, the municipality may reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner and, notwithstanding the time for filing with the Secretary of the Office of Policy and Management specified in section 32-9s of the 2006 supplement to the general statutes, shall be eligible for payment pursuant to said section 32-9s.

Sec. 12. (Effective from passage) Notwithstanding the provisions of subparagraph (c) of subdivision (60) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for an exemption, relating to a manufacturing facility in the city of Bridgeport, pursuant to subparagraph (a) of said subdivision for grand list year 2004, except that such person failed to make application in the manner and form specified in said subparagraph (c), may submit an application for exemption not later than thirty days after the effective date of this act. The application shall be accompanied by the fee required by section 12-81k of the general statutes. Upon receipt of the application and fee and verification of payment of such taxes, the municipality may reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner and notwithstanding the time for filing with the Secretary of the Office of Policy and Management

301

302 303

304

305

306

307

308

specified in section 32-9s of the general statutes, shall be eligible for payment pursuant to said section 32-9s.

289 Sec. 13. (Effective from passage) Notwithstanding the provisions of 290 sections 12-55, 12-62, 12-117 and 12-110 to 12-112, inclusive, of the 291 general statutes, the actions of the assessor and the board of 292 assessment appeals of the town of Westport, in relation to which 293 hearings were not held by the boards of assessment appeals in said 294 town within the time period required in accordance with sections 12-295 110 to 12-112, inclusive, of the general statutes, shall not, because of 296 such failure, be adjudged void or defective. Said determinations of the 297 board of assessment appeals are hereby validated and made binding 298 upon said town and any taxes which are imposed with respect to said 299 determinations may be levied and collected.

Sec. 14. (Effective from passage) Notwithstanding the provisions of section 4-7 of the general statutes, with respect to the confirmation by the Senate or the House of Representatives of an executive or legislative nomination within ten calendar days of the report of such nomination by the joint standing committee of the General Assembly having cognizance of matters relating to executive and legislative nominations, any such nomination confirmed during the 2006 regular session of the General Assembly which is otherwise valid is hereby validated and confirmed.

- Sec. 15. (Effective from passage) The designation of the town of East Hampton as a public investment community, as defined in section 7-545 of the general statutes, for the fiscal year commencing July 1, 2005, in lieu of said town's designation as a public investment community for the fiscal year commencing July 1, 2004, is hereby validated.
- Sec. 16. (*Effective from passage*) Notwithstanding the provisions of section 10a-99 of the 2006 supplement to the general statutes, which requires repairs, alterations or additions to facilities supported by the Connecticut State University System Operating Fund and costing one million dollars or more to be approved by the General Assembly, or

- 319 when the General Assembly is not in session, by the Finance Advisory
- 320 Committee, any actions taken by the Connecticut State University
- 321 System, prior to January 1, 2006, to perform such repairs, alterations or
- 322 additions or costing one million dollars or more, without such
- 323 approval, which are otherwise valid, are hereby validated and
- 324 confirmed.
- Sec. 17. Subsection (d) of section 4b-21 of the general statutes is
- 326 repealed and the following is substituted in lieu thereof (Effective
- 327 October 1, 2006):
- 328 (d) Upon approval of the proposed action of the Commissioner of
- 329 Public Works by said secretary and board, said commissioner shall
- request approval of such action by [said] the joint standing committees
- of the General Assembly having cognizance of matters relating to state
- 332 revenue and the purchase and sale of state property and facilities. [The
- 333 committees shall approve or disapprove such action within fifteen
- days after receipt of the request.] Each committee shall have thirty
- 335 days from the date such request is received to convene a meeting to
- 336 vote to approve or disapprove such action. If such request is
- 337 withdrawn, altered, amended or otherwise changed, said
- 338 commissioner shall resubmit such request, and each committee shall
- 339 have thirty days from the date of such resubmittal to convene a
- 340 meeting to vote to approve or disapprove such action. If a committee
- does not act on a request or the resubmittal of a request, as the case
- 342 <u>may be</u>, within that time, the request shall be deemed to be approved
- by the committee.
- Sec. 18. Subsection (q) of section 32-9t of the 2006 supplement to the
- 345 general statutes is repealed and the following is substituted in lieu
- 346 thereof (Effective October 1, 2006):
- 347 (q) (1) Any tax credits approved under this section that would
- 348 constitute in excess of twenty million dollars in total for a single
- 349 investment shall be submitted by the Commissioner of Economic and
- 350 Community Development to the joint standing committee of the

- 351 General Assembly having cognizance of matters relating to finance, 352 revenue and bonding prior to the issuance of a certificate of eligibility 353 investment. [Said commissioner shall 354 recommendation to the president pro tempore of the Senate and to the 355 speaker of the House of Representatives regarding approval or 356 disapproval of such project not later than thirty days after receiving 357 such submission. If such submission is not disapproved by the House 358 of Representatives or the Senate, or both, within sixty days of the 359 submission date, the commissioner may issue such certificate.] Said 360 committee shall have thirty days from the date such project is 361 submitted to convene a meeting to recommend approval or 362 disapproval of such investment. If such submittal is withdrawn, 363 altered, amended or otherwise changed, and resubmitted, said committee shall have thirty days from the date of such resubmittal to 364 365 convene a meeting to recommend approval or disapproval of such 366 investment. If said committee does not act on a submittal or 367 resubmittal, as the case may be, within that time, the investment shall 368 be deemed to be approved by said committee.
- 369 (2) While the General Assembly is in session, the House of 370 Representatives or the Senate, or both, may meet not later than thirty 371 days following the date said committee makes a recommendation 372 pursuant to subdivision (1) of this subsection. If such submission is not 373 disapproved by the House of Representatives or the Senate, or both, 374 within such time, the commissioner may issue such certificate.
- 375 (3) While the General Assembly is not in regular session, the House 376 of Representatives or the Senate, or both, may meet not later than 377 thirty days following the date said committee makes a 378 recommendation pursuant to subdivision (1) of this subsection. If such 379 submission is not disapproved by the House of Representatives, the 380 Senate, or both, within such time, the commissioner may issue such 381 certificate.
- 382 Sec. 19. Subdivision (2) of section 32-450 of the general statutes is 383 repealed and the following is substituted in lieu thereof (Effective

384 *October 1, 2006*):

- 385 (2) "Economic development financial assistance" means any grant, 386 loan or loan guarantee, or combination thereof, <u>or any tax credits</u> 387 <u>approved pursuant to section 32-9t, as amended by this act, provided</u> 388 to a business for the purpose of economic development.
- Sec. 20. Subdivision (8) of subsection (a) of section 19 of house bill 5846 of the current session, as amended, is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a commencement date on or after September 1, 2005*):
- 393 (8) "New job" means a full-time job that (A) did not exist in this state 394 prior to the [sponsor's application to the commissioner for a certificate 395 of eligibility under this section] <u>commencement date</u>, and (B) is filled 396 by a new employee. "New job" does not include a job created when an 397 employee is shifted from an existing location in this state of the 398 sponsor or any constituent corporation to such job.
- Sec. 21. Subsection (b) of section 19 of house bill 5846 of the current session, as amended, is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a commencement date on or after September 1*, 2005):
- (b) (1) There shall be allowed to each constituent corporation such credits that the constituent corporation otherwise would have been allowed under chapter 208 of the general statutes had such constituent corporation itself conducted its pro rata share of the business conducted by the sponsor during any relevant income year.
- 408 (2) Credits shall be allowable under this section for [each of the five 409 full income years following the income year in which the 410 commencement date occurs] those income years commencing on or 411 after the commencement date as set forth in a certificate of eligibility 412 issued by the commissioner.
- Sec. 22. Subsection (i) of section 19 of house bill 5846 of the current

418

419

420

421

422

423

424

425

426

427

428

429

430

431

432

433

434

435

436

session, as amended, is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a* commencement date on or after September 1, 2005):

(i) Any constituent corporation allowed a credit under this section may assign such credit to another constituent corporation, provided such other constituent corporation may claim such credit only with respect to an income year for which the assigning constituent corporation would have been eligible to claim such credit and such other constituent corporation or constituent corporations may not further assign such credit. The assignor and assignee shall jointly submit written notification of such assignment to the [commission not later than thirty days after such assignment] commissioner. The notification shall include the credit certificate number, the date of assignment, the amount of such credit assigned, the tax identification numbers for both the assignor and assignee, and any other information required by the commissioner. Failure to comply with this subsection will result in a disallowance of the tax credit until there is full compliance on both the part of the assignor and the assignee. The commissioner shall provide a copy of the notification of assignment to the Commissioner of Revenue Services upon request.

Sec. 23. Section 20 of special act 84-54, as amended by section 99 of special act 89-52 and section 12-217p of the general statutes, are repealed. (*Effective from passage*)"

This act sha	all take effect as follow	vs and shall amend the following
Section 1	from passage	New section
Sec. 2	from passage	New section
Sec. 3	from passage	New section
Sec. 4	from passage	New section
Sec. 5	from passage	New section
Sec. 6	from passage	New section
Sec. 7	from passage	New section
Sec. 8	from passage	New section

Sec. 9	from passage	New section
Sec. 10	from passage	New section
Sec. 11	from passage	New section
Sec. 12	from passage	New section
Sec. 13	from passage	New section
Sec. 14	from passage	New section
Sec. 15	from passage	New section
Sec. 16	from passage	New section
Sec. 17	October 1, 2006	4b-21(d)
Sec. 18	October 1, 2006	32-9t(q)
Sec. 19	October 1, 2006	32-450(2)
Sec. 20	from passage and	HB 5846 (current
	applicable to projects with	session), Sec. 19 subSec.
	a commencement date on	(a)(8)
	or after September 1, 2005	
Sec. 21	from passage and	HB 5846 (current
	applicable to projects with	session), Sec. 19SubSec.
	a commencement date on	(b)
	or after September 1, 2005	
Sec. 22	from passage and	HB 5846 (current
	applicable to projects with	session), Sec. 19SubSec.
	a commencement date on	(i)
	or after September 1, 2005	
Sec. 23	from passage	Repealer section

For

HOUSE OF REPRESENTATIVES

HAY 0 3 2006

ADOPTED

A.

OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200 Hartford, CT 06106 ♦ (860) 240-0200 http://www.cga.ct.gov/ofa

sSB-602

AN ACT ALLOWING PROPERTY TAX EXEMPTIONS FOR CERTAIN LATE FILERS, VALIDATING ACTIONS BY CERTAIN TOWNS, THE JOINT EXECUTIVE AND LEGISLATIVE NOMINATIONS COMMITTEE AND THE CONNECTICUT STATE UNIVERSITY SYSTEM, CLARIFYING APPROVAL PROCEDURES FOR THE PURCHASE OF STATE LAND AND THE URBAN AND INDUSTRIAL SITE REINVESTMENT PROGRAM, AND AMENDING A PROGRAM PROVIDING TAX CREDITS FOR BUSINESS EMPLOYMENT EXPANSION PROJECTS.

As Amended by House "A" (LCO 5781)

House Calendar No.: 493 Senate Calendar No.: 418

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 07 \$	FY 08 \$
Revenue Services, Dept.	GF - Revenue	100,000 -	100,00-
_	Gain	200,00	200,00
Policy & Mgmt., Off.; CT State	GF - None	None	None
Univ.			
UConn Health Ctr.	GF - Revenue	Potential	Potential
	Gain		

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 07 \$	FY 08 \$
Various Municipalities	See Below	See Below	None

Explanation

Section 1 of the bill as amended allows certain organizations an extension to file their quadrennial statement claiming exemption from property tax with the board of assessors in Waterbury. This will preclude a revenue gain to the City of Waterbury assuming that these organizations submit their exemption statement before the expiration

Primary Analyst: KAK Contributing Analyst(s):

CONNECTICUT STATE LIBRARY LAW/LEGISLATIVE REFERENCE UNIT

6/20/06

of the extended deadline.

Sections 11-12 will result in a significant increase in the Distressed Municipalities grant to Bridgeport and Sections 2-10 will result in a significant revenue increase in the Payment-in-Lieu-of-Taxes for Manufacturing Machinery and Equipment (PILOT MME) to Killingly, Waterbury, Watertown, New Haven, Bloomfield, Milford, and Farmington.

Since the appropriation is not sufficient to fully fund the Distressed Municipalities grant under current law, all payments are subject to a pro rata reduction, thus there is no state fiscal impact. Because appropriations are not sufficient and the grants to Bridgeport will increase all other municipalities will experience a minimal revenue loss.

It is anticipated that the FY 07 appropriation for Payment-in-Lieu-of-Taxes for Manufacturing Machinery and Equipment (PILOT MME) is sufficient to fully fund the grant for FY 07. However, it is uncertain whether reimbursements contained in the bill as amended will cause the amount of grants to exceed the appropriation, and require a pro rata reduction in the grant to all other towns. Regardless of the sufficiency of the grant, and whether a reduction in PILOT MME grant to all other towns will occur a revenue increase to Killingly, Waterbury, Watertown, New Haven, Bloomfield, Milford, and Farmington will result. There is no state impact.

Section 13 of the bill as amended validates actions by the board of assessment appeals in the town of Westport. This is anticipated to preclude any potential court challenges to tax bills.

Section 14 results in no fiscal impact.

Section 15 designates the Town of East Hampton as a public investment community for FY 05, rather than FY 04, which is not anticipated to have a fiscal impact.

Section 16 validates three prior actions of the Connecticut State

CONNECTICUT
STATE LIBRARY
LEGISLATIVE REFERENCE
SECTION

[OFA]

University System with respect to certain repairs, alterations or additions costing one million dollars or more which were performed without the required approval of the General Assembly or the Finance Advisory Committee and has no fiscal impact.

Sections 17–20 result in no fiscal impact.

Sections 20-21 make minor changes which result in no change to the fiscal impact identified in HB 5846.

Section 22 repeals provisions of special acts which will enable the University of Connecticut Health Center (UCHC) to increase certain parking fees on its campus. Should UCHC choose to increase such fees, a revenue increase to the Center would result. The extent of this revenue increase will be dependent upon the amount of any fee increase, which is not specified in the bill as amended. Additionally, this section repeals the Employer Assisted Housing tax credit upon passage. This is anticipated to result in a General Fund revenue gain of approximately \$100,000 to \$200,000 per year beginning in FY 08.

House "A" strikes the original bill and its associated fiscal impact and results in the above stated impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either House thereof for any purpose.

CONNECTICUT
STATE LIBRARY
LEGISLATIVE REFERENCE
SECTION