



General Assembly

February Session, 2024

**Governor's Bill No. 16**

LCO No. 469



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

Request of the Governor Pursuant to Joint Rule 9

**AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR'S BUDGET.**

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

1 Section 1. Section 20-93 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2024*):

3 Any person who shows to the satisfaction of the department that he  
4 or she holds a degree, diploma or certificate from an accredited  
5 institution evidencing satisfactory completion of a nursing program  
6 approved by said board with the consent of the Commissioner of Public  
7 Health shall be eligible for examination for licensure as a registered  
8 nurse, [upon payment of a fee of one hundred eighty dollars,] the  
9 subjects of which examination shall be determined by said department  
10 with the advice and consent of the board. If such applicant passes such  
11 examination said department shall issue to such applicant a license to  
12 practice nursing in this state.

13 Sec. 2. Subsection (a) of section 20-94 of the general statutes is  
14 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
15 *2024*):

16 (a) [(1)] Any registered nurse who is licensed at the time of  
17 application in another state of the United States, the District of Columbia  
18 or a commonwealth or territory subject to the laws of the United States,  
19 [which] that has licensure requirements that are substantially similar to  
20 or higher than those of this state shall be eligible for licensure in this  
21 state and entitled to a license without examination. [upon payment of a  
22 fee of one hundred eighty dollars.] No license shall be issued under this  
23 section to any applicant against whom professional disciplinary action  
24 is pending or who is the subject of an unresolved complaint. The  
25 department shall inform the board annually of the number of  
26 applications it receives for licenses under this section.

27 [(2) For the period from October 1, 2004, to one year after said date,  
28 any advanced practice registered nurse licensed pursuant to section 20-  
29 94a whose license as a registered nurse pursuant to section 20-93 has  
30 become void pursuant to section 19a-88, shall be eligible for licensure  
31 and entitled to a license without examination upon receipt of a  
32 completed application form and payment of a fee of one hundred eighty  
33 dollars.]

34 Sec. 3. Section 20-94a of the 2024 supplement to the general statutes  
35 is repealed and the following is substituted in lieu thereof (*Effective July*  
36 *1, 2024*):

37 (a) The Department of Public Health may issue an advanced practice  
38 registered nurse license to a person seeking to perform the activities  
39 described in subsection (b) of section 20-87a [ upon receipt of a fee of  
40 two hundred dollars,] to an applicant who: (1) Maintains a license as a  
41 registered nurse in this state, as provided by section 20-93, as amended  
42 by this act, or 20-94, as amended by this act; (2) holds and maintains  
43 current certification as a nurse practitioner, a clinical nurse specialist or  
44 a nurse anesthetist from one of the following national certifying bodies

45 that certify nurses in advanced practice: The American Nurses'  
46 Association, the Nurses' Association of the American College of  
47 Obstetricians and Gynecologists Certification Corporation, the National  
48 Board of Pediatric Nurse Practitioners and Associates or the American  
49 Association of Nurse Anesthetists, their successors or other appropriate  
50 national certifying bodies approved by the Board of Examiners for  
51 Nursing; (3) has completed thirty hours of education in pharmacology  
52 for advanced nursing practice; and (4) (A) holds a graduate degree in  
53 nursing or in a related field recognized for certification as either a nurse  
54 practitioner, a clinical nurse specialist, or a nurse anesthetist by one of  
55 the foregoing certifying bodies, or (B) (i) on or before December 31, 2004,  
56 completed an advanced nurse practitioner program that a national  
57 certifying body identified in subdivision (2) of subsection (a) of this  
58 section recognized for certification of a nurse practitioner, clinical nurse  
59 specialist, or nurse anesthetist, and (ii) at the time of application, holds  
60 a current license as an advanced practice registered nurse in another  
61 state that requires a master's degree in nursing or a related field for such  
62 licensure. No license shall be issued under this section to any applicant  
63 against whom professional disciplinary action is pending or who is the  
64 subject of an unresolved complaint.

65 (b) During the period commencing January 1, 1990, and ending  
66 January 1, 1992, the Department of Public Health may in its discretion  
67 allow a registered nurse, who has been practicing as an advanced  
68 practice registered nurse in a nurse practitioner role and who is unable  
69 to obtain certification as a nurse practitioner by one of the national  
70 certifying bodies specified in subsection (a) of this section, to be licensed  
71 as an advanced practice registered nurse, provided [the individual] such  
72 person:

73 (1) Holds a current Connecticut license as a registered nurse pursuant  
74 to this chapter;

75 (2) Presents the department with documentation of the reasons one  
76 of such national certifying bodies will not certify him as a nurse  
77 practitioner;

78 (3) Has been in active practice as a nurse practitioner for at least five  
79 years in a facility licensed pursuant to section 19a-491;

80 (4) Provides the department with documentation of his preparation  
81 as a nurse practitioner;

82 (5) Provides the department with evidence of at least seventy-five  
83 contact hours, or its equivalent, of continuing education related to his  
84 nurse practitioner specialty in the preceding five calendar years;

85 (6) Has completed thirty hours of education in pharmacology for  
86 advanced nursing practice;

87 (7) Has his employer provide the department with a description of  
88 his practice setting, job description, and a plan for supervision by a  
89 licensed physician; and

90 (8) Notifies the department of each change of employment to a new  
91 setting where he will function as an advanced practice registered nurse  
92 and will be exercising prescriptive and dispensing privileges.

93 (c) Any person who obtains a license pursuant to subsection (b) of  
94 this section shall be eligible to renew such license annually provided he  
95 presents the department with evidence that he received at least fifteen  
96 contact hours, or its equivalent, eight hours of which shall be in  
97 pharmacology, of continuing education related to his nurse practitioner  
98 specialty in the preceding licensure year. If [an individual] a person  
99 licensed pursuant to subsection (b) of this subsection becomes eligible  
100 at any time for certification as a nurse practitioner by one of the national  
101 certifying bodies specified in subsection (a) of this section, [the  
102 individual] such person shall apply for certification, and upon  
103 certification so notify the department, and apply to be licensed as an  
104 advanced practice registered nurse in accordance with subsection (a) of  
105 this section.

106 (d) On and after October 1, 2023, a person [,] who is not eligible for  
107 licensure under subsection (a) of this section [,] may apply for licensure

108 by endorsement as an advanced practice registered nurse. Such  
109 applicant shall [(1)] present evidence satisfactory to the Commissioner  
110 of Public Health that the applicant has acquired three years of  
111 experience as an advanced practice registered nurse, or as a person  
112 entitled to perform similar services under a different designation, in  
113 another state or jurisdiction that has requirements for practicing in such  
114 capacity that are substantially similar to, or higher than, those of this  
115 state and that there are no disciplinary actions or unresolved complaints  
116 pending against such person, [, and (2) pay a fee of two hundred dollars  
117 to the commissioner.]

118 (e) A person who has received a license pursuant to this section shall  
119 be known as an "Advanced Practice Registered Nurse" and no other  
120 person shall assume such title or use the letters or figures [which] that  
121 indicate that the person using the same is a licensed advanced practice  
122 registered nurse.

123 Sec. 4. Section 20-96 of the general statutes is repealed and the  
124 following is substituted in lieu thereof (*Effective July 1, 2024*):

125 Any person who holds a certificate from a nursing program  
126 approved by said board with the consent of the Commissioner of Public  
127 Health, which program consists of not less than twelve months'  
128 instruction in the care of the sick as prescribed by said board, or its  
129 equivalent as determined by said board, shall be eligible for  
130 examination for licensure as a licensed practical nurse, [upon payment  
131 of a fee of one hundred fifty dollars.] Such examination shall include  
132 such subjects as the department, with the advice and consent of the  
133 board, determines. If such applicant passes such examination said  
134 department shall issue to such applicant a license to practice as a  
135 licensed practical nurse in this state.

136 Sec. 5. Subsection (a) of section 20-97 of the general statutes is  
137 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
138 *2024*):

139 (a) Any person who is licensed at the time of application as a licensed

140 practical nurse, or as a person entitled to perform similar services under  
141 a different designation, in another state of the United States, the District  
142 of Columbia or a commonwealth or territory subject to the laws of the  
143 United States whose requirements for licensure in such capacity are  
144 equivalent to or higher than those of this state, shall be eligible for  
145 licensure in this state and entitled to a license without examination,  
146 [upon payment of a fee of one hundred fifty dollars.] If such other state,  
147 district, commonwealth or territory issues licenses based on completion  
148 of a practical nursing education program that is shorter in length than  
149 the minimum length for this state's practical nursing education  
150 programs or based on partial completion of a registered nursing  
151 education program, an applicant for licensure under this section may  
152 substitute licensed clinical work experience that: (1) Is performed under  
153 the supervision of a licensed registered nurse; (2) occurs following the  
154 completion of a nursing education program; and (3) when combined  
155 with the applicant's educational program, equals or exceeds the  
156 minimum program length for licensed practical nursing education  
157 programs approved in this state. No license shall be issued under this  
158 section to any applicant against whom professional disciplinary action  
159 is pending or who is the subject of an unresolved complaint. The  
160 department shall inform the board annually of the number of  
161 applications it receives for licenses under this section.

162 Sec. 6. Subdivision (1) of subsection (b) of section 19a-87b of the 2024  
163 supplement to the general statutes is repealed and the following is  
164 substituted in lieu thereof (*Effective July 1, 2024*):

165 (b) (1) No person shall act as an assistant or substitute staff member  
166 to a person or entity maintaining a family child care home, as defined in  
167 section 19a-77, without an approval issued by the commissioner. Any  
168 person seeking to act as an assistant or substitute staff member in a  
169 family child care home shall submit an application for such approval to  
170 the office. Applications for approval shall [:(A) Be] be made to the  
171 commissioner on forms provided by the office [, (B)] and contain the  
172 information required by regulations adopted under this section. [, and  
173 (C) be accompanied by a fee of fifteen dollars.] The approval application

174 forms shall contain a notice that false statements made in such form are  
175 punishable in accordance with section 53a-157b.

176 Sec. 7. Subsections (d) and (e) of section 19a-87b of the 2024  
177 supplement to the general statutes are repealed and the following is  
178 substituted in lieu thereof (*Effective July 1, 2024*):

179 (d) [An] No fee shall be required for an application for initial  
180 licensure pursuant to this section [shall be accompanied by a fee of forty  
181 dollars] and such license shall be issued for a term of four years. An  
182 application for renewal of a license issued pursuant to this section shall  
183 be accompanied by a fee of forty dollars and a certification from the  
184 licensee that any child enrolled in the family child care home has  
185 received age-appropriate immunizations in accordance with  
186 regulations adopted pursuant to subsection (f) of this section. A license  
187 issued pursuant to this section shall be renewed for a term of four years.  
188 In the case of an applicant submitting an application for renewal of a  
189 license that has expired, and who has ceased operations of a family child  
190 care home due to such expired license, the commissioner may renew  
191 such expired license within thirty days of the date of such expiration  
192 upon receipt of an application for renewal that is accompanied by such  
193 fee and such certification.

194 (e) [An] No fee shall be required for an application for initial staff  
195 approval. [or] An application for renewal of staff approval shall be  
196 accompanied by a fee of fifteen dollars. Such approvals shall be issued  
197 or renewed for a term of two years.

198 Sec. 8. Subsection (l) of section 10-145b of the general statutes is  
199 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
200 *2024*):

201 (l) Upon application to the State Board of Education for the issuance  
202 of any certificate in accordance with this section and section 10-145d,  
203 there shall be paid to the board by or on behalf of the applicant a  
204 nonreturnable fee of [two hundred dollars in the case of an applicant for  
205 an initial educator certificate,] two hundred fifty dollars in the case of

206 an applicant for a provisional educator certificate and three hundred  
207 seventy-five dollars in the case of an applicant for a professional  
208 educator certificate, except that such applicants for certificates for  
209 teaching adult education programs mandated under subparagraph (A)  
210 of subsection (a) of section 10-69 shall pay a fee of one hundred dollars;  
211 [persons] an applicant for an initial educator certificate shall not be  
212 required to pay any such fees. Persons eligible for a certificate or  
213 endorsement for which the fee is less than that applied for shall receive  
214 an appropriate refund; persons not eligible for any certificate shall  
215 receive a refund of the application fee minus fifty dollars; and persons  
216 holding standard or permanent certificates on July 1, 1989, who apply  
217 for professional certificates to replace the standard or permanent  
218 certificates, shall not be required to pay such a fee. Upon application to  
219 the State Board of Education for the issuance of a subject area  
220 endorsement there shall be paid to the board by or on behalf of such  
221 applicant a nonreturnable fee of one hundred dollars. With each request  
222 for a duplicate copy of any such certificate or endorsement there shall  
223 be paid to the board a nonreturnable fee of fifty dollars.

224 Sec. 9. Section 3-115b of the 2024 supplement to the general statutes  
225 is repealed and the following is substituted in lieu thereof (*Effective from*  
226 *passage*):

227 (a) Commencing with the fiscal year ending June 30, 2014, the  
228 Comptroller, in the Comptroller's sole discretion, may initiate a process  
229 intended to result in the implementation of the use of generally accepted  
230 accounting principles, as prescribed by the Governmental Accounting  
231 Standards Board, with respect to the preparation and maintenance of  
232 the annual financial statements of the state pursuant to section 3-115.

233 (b) Commencing with the fiscal year ending June 30, 2014, the  
234 Secretary of the Office of Policy and Management shall initiate a process  
235 intended to result in the implementation of generally accepted  
236 accounting principles, as prescribed by the Governmental Accounting  
237 Standards Board, with respect to the preparation of the biennial budget  
238 of the state.



239 [(c) The Comptroller shall establish an opening combined balance  
240 sheet for each appropriated fund as of July 1, 2013, on the basis of  
241 generally accepted accounting principles. The accumulated deficit in the  
242 General Fund on June 30, 2013, as determined on the basis of generally  
243 accepted accounting principles and identified in the annual  
244 comprehensive financial report of the state as the unassigned negative  
245 balance of the General Fund on said date, reduced by any funds  
246 deposited in the General Fund from other resources for the purpose of  
247 reducing the negative unassigned balance of the fund, shall be  
248 amortized in each fiscal year of each biennial budget, commencing with  
249 the fiscal year ending June 30, 2016, and for the succeeding twelve fiscal  
250 years. The Comptroller shall, to the extent necessary to report the fiscal  
251 position of the state in accordance with generally accepted accounting  
252 principles, reconcile the unassigned balance in the General Fund at the  
253 end of each fiscal year to the unassigned balance in the General Fund on  
254 June 30, 2013, the portion already amortized and any unassigned  
255 balance created after June 30, 2013. The Secretary of the Office of Policy  
256 and Management shall annually publish a recommended amortization  
257 schedule to fully reduce such negative unassigned balance by June 30,  
258 2028.

259 (d) The unreserved negative balance in the General Fund reported in  
260 the annual comprehensive financial report issued by the Comptroller  
261 for the fiscal year ending June 30, 2014, reduced by (1) the negative  
262 unassigned balance in the General Fund for the fiscal year ending June  
263 30, 2013, and (2) any funds from other resources deposited in the  
264 General Fund for the purpose of reducing the negative unassigned  
265 balance of the fund shall be amortized in each fiscal year of each biennial  
266 budget, commencing with the fiscal year ending June 30, 2018, and for  
267 the succeeding ten fiscal years. The Secretary of the Office of Policy and  
268 Management shall annually publish a recommended amortization  
269 schedule to fully reduce such negative unassigned balance by June 30,  
270 2028.]

271 Sec. 10. Section 4-66p of the 2024 supplement to the general statutes  
272 is repealed and the following is substituted in lieu thereof (*Effective July*  
273 *1, 2024*):

274 (a) As used in this section, unless the context otherwise requires:

275 (1) "Mill rate" means, unless otherwise specified, the mill rate a  
276 municipality uses to calculate tax bills for motor vehicles;

277 (2) "Municipality" means any town, city, consolidated town and city  
278 or consolidated town and borough;

279 (3) "District" means any fire district; and

280 (4) "Secretary" means the Secretary of the Office of Policy and  
281 Management.

282 [(a)] (b) There is established a fund to be known as the "Municipal  
283 Revenue Sharing Fund" which shall be a separate, nonlapsing fund. The  
284 fund shall contain any moneys required by law to be deposited in the  
285 fund. Moneys in the fund shall be expended by the Secretary of the  
286 Office of Policy and Management for the purposes of providing grants  
287 pursuant to subsections (c) to [(f)] (e), inclusive, of this section.

288 [(b) For the fiscal year ending June 30, 2017, ten million dollars shall  
289 be transferred from such fund not later than April fifteenth for the  
290 purposes of grants under section 10-262h.]

291 (c) (1) For the fiscal year ending June 30, 2023, and each fiscal year  
292 thereafter, motor vehicle property tax grants shall be made to:

293 (A) Municipalities that imposed mill rates greater than 32.46 mills on  
294 real property and personal property other than motor vehicles for the  
295 preceding fiscal year, in an amount equal to the difference between (i)  
296 the amount of property taxes the municipality would have levied on  
297 motor vehicles for the preceding fiscal year if the mill rate imposed on  
298 motor vehicles for such year was 32.46 mills, and (ii) the amount of  
299 property taxes the municipality would have levied on motor vehicles

300 for the preceding fiscal year if the mill rate imposed on motor vehicles  
301 for such year was equal to the mill rate imposed on real property and  
302 personal property other than motor vehicles for such year; and

303 (B) Districts that imposed mill rates that, when combined with the  
304 mill rate of the municipality in which the district is located, were greater  
305 than 32.46 mills on real property and personal property other than  
306 motor vehicles for the preceding fiscal year, in an amount equal to the  
307 difference between (i) the amount of property taxes the district would  
308 have levied on motor vehicles for the preceding fiscal year if the mill  
309 rate imposed on motor vehicles for such year, when combined with the  
310 mill rate imposed on motor vehicles for such year by the municipality  
311 in which the district is located, was 32.46 mills, and (ii) the amount of  
312 property taxes the district would have levied on motor vehicles for the  
313 preceding fiscal year if the mill rate imposed on motor vehicles for such  
314 year, when combined with the mill rate imposed on motor vehicles for  
315 such year by the municipality in which the district is located, was equal  
316 to the mill rate imposed by the district on real property and personal  
317 property other than motor vehicles for such year.

318 [(c)] (2) For the fiscal year ending June 30, 2024, and each fiscal year  
319 thereafter, moneys sufficient to make motor vehicle property tax grants  
320 payable to municipalities pursuant to [subsection (c) of section 4-66/] [  
321 subdivision (1) of this subsection shall be expended not later than  
322 August first annually by the secretary.

323 (d) For the fiscal year ending June 30, 2024, and each fiscal year  
324 thereafter, moneys sufficient to make the grants payable pursuant to  
325 subsections (d) and (e) of section 12-18b shall be expended by the  
326 secretary.

327 (e) (1) For the fiscal year ending June 30, 2024, and each fiscal year  
328 thereafter, each municipality or district listed below shall receive the  
329 following supplemental revenue sharing grant payable not later than  
330 October thirty-first annually:

T1	Grantee	Grant Amount
----	---------	--------------

T2		
T3	Andover	43,820
T4	Ansonia	-
T5	Ashford	44,498
T6	Avon	142,054
T7	Barkhamsted	-
T8	Beacon Falls	-
T9	Berlin	258,989
T10	Bethany	26,746
T11	Bethel	-
T12	Bethlehem	40,552
T13	Bloomfield	291,027
T14	Bolton	11,053
T15	Bozrah	-
T16	Branford	-
T17	Bridgeport	6,059,559
T18	Bridgewater	-
T19	Bristol	234,651
T20	Brookfield	272,396
T21	Brooklyn	-
T22	Burlington	34,417
T23	Canaan	24,132
T24	Canaan Fire District	100,000
T25	Canterbury	94,624
T26	Canton	-
T27	Chaplin	34,779
T28	Cheshire	241,134
T29	Chester	-
T30	Clinton	288,473
T31	Colchester	134,167
T32	Colebrook	-
T33	Columbia	28,393
T34	Cornwall	-
T35	Coventry	113,156
T36	Cromwell	-
T37	Danbury	1,218,855
T38	Darien	-
T39	Deep River	-
T40	Derby	205,327
T41	Durham	244,059
T42	Eastford	-
T43	East Granby	-

---

T44	East Haddam	-
T45	East Hampton	120,397
T46	East Hartford	200,959
T47	East Haven	-
T48	East Lyme	524,097
T49	Easton	-
T50	East Windsor	-
T51	Ellington	-
T52	Enfield	-
T53	Essex	-
T54	Fairfield	191,245
T55	Farmington	802,461
T56	Franklin	25,666
T57	Glastonbury	385,930
T58	Goshen	-
T59	Granby	-
T60	Greenwich	-
T61	Griswold	-
T62	Groton	466,668
T63	Guilford	496,560
T64	Haddam	-
T65	Hamden	1,646,236
T66	Hampton	28,585
T67	Hartford	15,792,632
T68	Hartland	76,110
T69	Harwinton	39,036
T70	Hebron	125,020
T71	Kent	-
T72	Killingly	268,063
T73	Killingworth	155,954
T74	Lebanon	162,740
T75	Ledyard	-
T76	Lisbon	139,316
T77	Litchfield	46,905
T78	Lyme	-
T79	Madison	175,790
T80	Manchester	780,354
T81	Mansfield	3,291,730
T82	Marlborough	48,977
T83	Meriden	622,306
T84	Middlebury	15,067
T85	Middlefield	14,971

---

T86	Middletown	-
T87	Milford	1,130,086
T88	Monroe	443,723
T89	Montville	20,897
T90	Morris	-
T91	Naugatuck	283,399
T92	New Britain	2,176,332
T93	New Canaan	-
T94	New Fairfield	265,666
T95	New Hartford	-
T96	New Haven	16,921,822
T97	Newington	-
T98	New London	1,112,913
T99	New Milford	-
T100	Newtown	267,960
T101	Norfolk	9,911
T102	North Branford	152,031
T103	North Canaan	11,334
T104	North Haven	-
T105	North Stonington	-
T106	Norwalk	1,780,046
T107	Norwich	210,834
T108	Old Lyme	-
T109	Old Saybrook	-
T110	Orange	221,467
T111	Oxford	267,543
T112	Plainfield	-
T113	Plainville	-
T114	Plymouth	-
T115	Pomfret	23,434
T116	Portland	-
T117	Preston	-
T118	Prospect	73,271
T119	Putnam	71,039
T120	Redding	57,277
T121	Ridgefield	117,659
T122	Rocky Hill	65,602
T123	Roxbury	-
T124	Salem	132,694
T125	Salisbury	-
T126	Scotland	13,960
T127	Seymour	-

T128	Sharon	-
T129	Shelton	-
T130	Sherman	-
T131	Simsbury	-
T132	Somers	240,198
T133	Southbury	74,062
T134	Southington	-
T135	South Windsor	57,854
T136	Sprague	-
T137	Stafford	-
T138	Stamford	1,846,049
T139	Sterling	-
T140	Stonington	218,992
T141	Stratford	-
T142	Suffield	206,051
T143	Thomaston	-
T144	Thompson	4,459
T145	Tolland	322,977
T146	Torrington	72,539
T147	Trumbull	604,706
T148	Union	-
T149	Vernon	330,755
T150	Voluntown	-
T151	Wallingford	-
T152	Warren	-
T153	Washington	-
T154	Waterbury	5,582,559
T155	Waterford	-
T156	Watertown	-
T157	Westbrook	-
T158	West Hartford	-
T159	West Haven	-
T160	Weston	70,181
T161	Westport	66,133
T162	Wethersfield	-
T163	Willington	-
T164	Wilton	93,135
T165	Winchester	105,432
T166	Windham	1,349,376
T167	Windsor	357,943
T168	Windsor Locks	150,116
T169	Wolcott	136,938

T170	Woodbridge	120,477
T171	Woodbury	-
T172	Woodstock	-
T173	TOTAL	74,672,468

331 (2) If the total of grants payable to each municipality and district in  
332 accordance with subdivision (1) of this subsection exceeds the amount  
333 appropriated for the purposes of said subdivision, the amount of the  
334 grant payable to each municipality and district shall be reduced  
335 proportionately.

336 (3) A municipality may disburse any supplemental revenue sharing  
337 grant funds received under this subsection to a district within such  
338 municipality.

339 (4) (A) For the fiscal year ending June 30, 2025, and each fiscal year  
340 thereafter, no municipality shall receive a grant under this subsection  
341 with respect to any fiscal year for which the municipality increases its  
342 adopted budget expenditures for such fiscal year by 2.5 per cent or more  
343 or the annual increase in the consumer price index for urban consumers  
344 during the prior fiscal year, whichever is greater, over the amount of  
345 adopted budget expenditures authorized for the prior fiscal year.

346 (B) For a municipality whose population has increased from the prior  
347 fiscal year, the cap calculated pursuant to subparagraph (A) of this  
348 subdivision shall be increased proportionately to the increase in such  
349 municipality's population, as determined by the secretary based on the  
350 Department of Public Health's population estimates. The cap shall not  
351 be decreased for a municipality whose population has decreased from  
352 the prior fiscal year.

353 (C) Not later than thirty days after adoption of its budget, each  
354 municipality shall certify to the secretary, in the form and manner  
355 prescribed by the secretary, whether the municipality has exceeded the  
356 cap set forth in subparagraph (A) of this subdivision and, if so, the  
357 amount by which the cap was exceeded.



358        (D) For purposes of this subdivision, "adopted budget expenditures"  
359        includes expenditures from a municipality's general fund including for  
360        education, but does not include (i) expenditures for debt service, special  
361        education or implementation of court orders or arbitration awards, (ii)  
362        expenditures associated with a major disaster or emergency declaration  
363        by the President of the United States or a disaster emergency declaration  
364        issued by the Governor pursuant to chapter 517, or (iii) budgeting for  
365        an audited deficit, nonrecurring grants, nonrecurring capital  
366        expenditures of one hundred thousand dollars or more or payments on  
367        unfunded pension liabilities or the initial increases due to the  
368        consolidation of a special tax district into the municipality.

369        [(f) (1) For the fiscal year ending June 30, 2024, and each fiscal year  
370        thereafter, moneys remaining in the Municipal Revenue Sharing Fund,  
371        including moneys accrued to the fund during such fiscal year but  
372        received after the end of such fiscal year, shall be expended not later  
373        than October first following the end of each such fiscal year by the  
374        secretary for the purposes of the municipal revenue sharing grants  
375        established pursuant to subsection (d) of section 4-66l.

376        (2) The amount of the grant payable to a municipality in any year in  
377        accordance with subdivision (1) of this subsection shall be reduced  
378        proportionately in the event that the total of such grants in such year  
379        exceeds the amount available for such grants in the Municipal Revenue  
380        Sharing Fund established pursuant to subsection (a) of this section.]

381        Sec. 11. Subsection (a) of section 12-130 of the general statutes is  
382        repealed and the following is substituted in lieu thereof (*Effective July 1,*  
383        *2024*):

384        (a) When any community, authorized to raise money by taxation, lays  
385        a tax, it shall appoint a collector thereof; and the selectmen of towns, and  
386        the committees of other communities, except as otherwise specially  
387        provided by law, shall make out and sign rate bills containing the  
388        proportion which each individual is to pay according to the assessment  
389        list; and any judge of the Superior Court or any justice of the peace, on

390 their application or that of their successors in office, shall issue a warrant  
391 for the collection of any sums due on such rate bills. Each collector shall  
392 mail or hand to each individual from whom taxes are due a bill for the  
393 amount of taxes for which such individual is liable. In addition, the  
394 collector shall include with such bill, using one of the following methods  
395 of (1) attachment, (2) enclosure, or (3) printed matter upon the face of  
396 the bill, a statement of:

397 (A) State aid to municipalities which shall be in the following form:

398 "The (fiscal year) budget for the (city or town) estimates that ...  
399 Dollars will be received from the state of Connecticut for various state  
400 financed programs. Without this assistance your (fiscal year) property  
401 tax would be (herein insert the amount computed in accordance with  
402 subsection (b) of this section) mills"; and

403 (B) State aid reduction to municipalities that overspend, which shall  
404 be in the following form:

405 "The state will reduce grants to your town if local spending increases  
406 by more than 2.5 per cent or the annual increase in the consumer price  
407 index for urban consumers during the prior fiscal year, whichever is  
408 greater, from the previous fiscal year."

409 Failure to send out or receive any such bill or statement shall not  
410 invalidate the tax. For purposes of this subsection, "mail" includes to  
411 send by electronic mail, provided an individual from whom taxes are  
412 due consents in writing to receive a bill and statement electronically.  
413 Prior to sending any such bill or statement by electronic mail, a  
414 community shall provide the public with the appropriate electronic mail  
415 address of the community on the community's Internet web site and  
416 shall establish procedures to ensure that any individual who consents  
417 to receive a bill or statement electronically (i) receives such bill or  
418 statement, and (ii) is provided the proper return electronic mail address  
419 of the community sending the bill or statement.

420 Sec. 12. Subparagraph (L) of subdivision (1) of section 12-408 of the  
421 2024 supplement to the general statutes is repealed and the following is  
422 substituted in lieu thereof (*Effective July 1, 2024*):

423 (L) [(i) For calendar months commencing on or after July 1, 2021, but  
424 prior to July 1, 2023, the commissioner shall deposit into the municipal  
425 revenue sharing account established pursuant to section 4-66l seven and  
426 nine-tenths per cent of the amounts received by the state from the tax  
427 imposed under subparagraph (A) of this subdivision, including such  
428 amounts received on or after July 1, 2023, attributable to the fiscal year  
429 ending June 30, 2023; and (ii)] For calendar months commencing on or  
430 after July 1, 2023, the commissioner shall deposit into the Municipal  
431 Revenue Sharing Fund established pursuant to section 4-66p, as  
432 amended by this act, seven and nine-tenths per cent of the amounts  
433 received by the state from the tax imposed under subparagraph (A) of  
434 this subdivision; and

435 Sec. 13. Subparagraph (K) of subdivision (1) of section 12-411 of the  
436 2024 supplement to the general statutes is repealed and the following is  
437 substituted in lieu thereof (*Effective July 1, 2024*):

438 (K) [(i) For calendar months commencing on or after July 1, 2021, but  
439 prior to July 1, 2023, the commissioner shall deposit into the municipal  
440 revenue sharing account established pursuant to section 4-66l seven and  
441 nine-tenths per cent of the amounts received by the state from the tax  
442 imposed under subparagraph (A) of this subdivision, including such  
443 amounts received on or after July 1, 2023, attributable to the fiscal year  
444 ending June 30, 2023; and (ii)] For calendar months commencing on or  
445 after July 1, 2023, the commissioner shall deposit into the Municipal  
446 Revenue Sharing Fund established pursuant to section 4-66p, as  
447 amended by this act, seven and nine-tenths per cent of the amounts  
448 received by the state from the tax imposed under subparagraph (A) of  
449 this subdivision; and

450 Sec. 14. Section 4-660 of the general statutes is repealed and the  
451 following is substituted in lieu thereof (*Effective July 1, 2024*):

452 The Secretary of the Office of Policy and Management may establish  
453 receivables for the revenue anticipated pursuant to subparagraph [(K)]  
454 (L) of subdivision (1) of section 12-408, as amended by this act, and  
455 [section 4-66l] subparagraph (K) of subdivision (1) of section 12-411, as  
456 amended by this act.

457 Sec. 15. Subsection (b) of section 8-395a of the 2024 supplement to the  
458 general statutes is repealed and the following is substituted in lieu  
459 thereof (*Effective June 1, 2024*):

460 (b) There is established a workforce housing opportunity  
461 development program to be administered by the Department of  
462 Housing under which individuals or entities who make cash  
463 contributions to an eligible developer for an eligible workforce housing  
464 opportunity development project located in a federally designated  
465 opportunity zone may be allowed a credit against the tax due under  
466 chapter 208 or 229 in an amount equal to [the amount specified by the  
467 commissioner under this section] fifty per cent of the amount of the cash  
468 contribution. Any developer of a workforce housing opportunity  
469 development project shall be allowed an exemption from any fees under  
470 section 29-263 and any eligible workforce housing opportunity  
471 development project shall be assessed using the capitalization of net  
472 income method under subsection (b) of section 12-63b.

473 Sec. 16. (NEW) (*Effective from passage*) For taxable years commencing  
474 on or after January 1, 2020, but prior to January 1, 2024:

475 (1) A resident of this state who satisfies the provisions of  
476 subparagraphs (A) to (D), inclusive, of this subdivision shall be allowed  
477 a credit against the tax otherwise due for the applicable taxable year  
478 under chapter 229 of the general statutes, other than the liability  
479 imposed by section 12-707 of the general statutes, in an amount equal to  
480 fifty per cent of the amount of taxes owed to this state as a result of the  
481 readjustment of the credit for taxes paid to another state of the United  
482 States or a political subdivision thereof or the District of Columbia,  
483 pursuant to section 12-704 of the general statutes. To be eligible for the

484 credit under this section, such resident shall have:

485 (A) Paid any income tax or wage tax imposed for the taxable year by  
486 another state of the United States or a political subdivision thereof or the  
487 District of Columbia;

488 (B) Applied for and been denied a refund from such other jurisdiction  
489 for taxes paid to such other jurisdiction on income derived from services  
490 rendered while such resident was within this state;

491 (C) Filed an appeal with a court or tribunal through which such  
492 resident formally protested such denial; and

493 (D) Obtained a final decision that resulted in such resident being  
494 refunded taxes paid to such other jurisdiction on income derived from  
495 services rendered while such resident was within this state.

496 (2) No penalty or interest shall be imposed on any late payment of  
497 the tax due under chapter 229 of the general statutes, other than the  
498 liability imposed by section 12-707 of the general statutes, if (A) such  
499 late payment is attributable to a reduction in the credit for taxes paid  
500 under section 12-704 of the general statutes, (B) such reduction in the  
501 credit for taxes paid is the direct result of a refund that a resident of this  
502 state received from another state of the United States or a political  
503 subdivision thereof or the District of Columbia, (C) such refund relates  
504 to income derived from services rendered while such resident was not  
505 within such other jurisdiction, and (D) such other jurisdiction requires  
506 employee income to be sourced to an employer's location if a  
507 nonresident renders services from an out-of-state location.

508 Sec. 17. Subparagraph (B) of subdivision (20) of subsection (a) of  
509 section 12-701 of the 2024 supplement to the general statutes is repealed  
510 and the following is substituted in lieu thereof (*Effective from passage*):

511 (B) There shall be subtracted therefrom:

512 (i) To the extent properly includable in gross income for federal  
513 income tax purposes, any income with respect to which taxation by any

514 state is prohibited by federal law;

515 (ii) To the extent allowable under section 12-718, exempt dividends  
516 paid by a regulated investment company;

517 (iii) To the extent properly includable in gross income for federal  
518 income tax purposes, the amount of any refund or credit for  
519 overpayment of income taxes imposed by this state, or any other state  
520 of the United States or a political subdivision thereof, or the District of  
521 Columbia;

522 (iv) To the extent properly includable in gross income for federal  
523 income tax purposes and not otherwise subtracted from federal  
524 adjusted gross income pursuant to clause (x) of this subparagraph in  
525 computing Connecticut adjusted gross income, any tier 1 railroad  
526 retirement benefits;

527 (v) To the extent any additional allowance for depreciation under  
528 Section 168(k) of the Internal Revenue Code for property placed in  
529 service after September 27, 2017, was added to federal adjusted gross  
530 income pursuant to subparagraph (A)(ix) of this subdivision in  
531 computing Connecticut adjusted gross income, twenty-five per cent of  
532 such additional allowance for depreciation in each of the four  
533 succeeding taxable years;

534 (vi) To the extent properly includable in gross income for federal  
535 income tax purposes, any interest income from obligations issued by or  
536 on behalf of the state of Connecticut, any political subdivision thereof,  
537 or public instrumentality, state or local authority, district or similar  
538 public entity created under the laws of the state of Connecticut;

539 (vii) To the extent properly includable in determining the net gain or  
540 loss from the sale or other disposition of capital assets for federal income  
541 tax purposes, any gain from the sale or exchange of obligations issued  
542 by or on behalf of the state of Connecticut, any political subdivision  
543 thereof, or public instrumentality, state or local authority, district or  
544 similar public entity created under the laws of the state of Connecticut,

545 in the income year such gain was recognized;

546 (viii) Any interest on indebtedness incurred or continued to purchase  
547 or carry obligations or securities the interest on which is subject to tax  
548 under this chapter but exempt from federal income tax, to the extent that  
549 such interest on indebtedness is not deductible in determining federal  
550 adjusted gross income and is attributable to a trade or business carried  
551 on by such individual;

552 (ix) Ordinary and necessary expenses paid or incurred during the  
553 taxable year for the production or collection of income which is subject  
554 to taxation under this chapter but exempt from federal income tax, or  
555 the management, conservation or maintenance of property held for the  
556 production of such income, and the amortizable bond premium for the  
557 taxable year on any bond the interest on which is subject to tax under  
558 this chapter but exempt from federal income tax, to the extent that such  
559 expenses and premiums are not deductible in determining federal  
560 adjusted gross income and are attributable to a trade or business carried  
561 on by such individual;

562 (x) (I) For taxable years commencing prior to January 1, 2019, for a  
563 person who files a return under the federal income tax as an unmarried  
564 individual whose federal adjusted gross income for such taxable year is  
565 less than fifty thousand dollars, or as a married individual filing  
566 separately whose federal adjusted gross income for such taxable year is  
567 less than fifty thousand dollars, or for a husband and wife who file a  
568 return under the federal income tax as married individuals filing jointly  
569 whose federal adjusted gross income for such taxable year is less than  
570 sixty thousand dollars or a person who files a return under the federal  
571 income tax as a head of household whose federal adjusted gross income  
572 for such taxable year is less than sixty thousand dollars, an amount  
573 equal to the Social Security benefits includable for federal income tax  
574 purposes;

575 (II) For taxable years commencing prior to January 1, 2019, for a  
576 person who files a return under the federal income tax as an unmarried

577 individual whose federal adjusted gross income for such taxable year is  
578 fifty thousand dollars or more, or as a married individual filing  
579 separately whose federal adjusted gross income for such taxable year is  
580 fifty thousand dollars or more, or for a husband and wife who file a  
581 return under the federal income tax as married individuals filing jointly  
582 whose federal adjusted gross income from such taxable year is sixty  
583 thousand dollars or more or for a person who files a return under the  
584 federal income tax as a head of household whose federal adjusted gross  
585 income for such taxable year is sixty thousand dollars or more, an  
586 amount equal to the difference between the amount of Social Security  
587 benefits includable for federal income tax purposes and the lesser of  
588 twenty-five per cent of the Social Security benefits received during the  
589 taxable year, or twenty-five per cent of the excess described in Section  
590 86(b)(1) of the Internal Revenue Code;

591 (III) For the taxable year commencing January 1, 2019, and each  
592 taxable year thereafter, for a person who files a return under the federal  
593 income tax as an unmarried individual whose federal adjusted gross  
594 income for such taxable year is less than seventy-five thousand dollars,  
595 or as a married individual filing separately whose federal adjusted gross  
596 income for such taxable year is less than seventy-five thousand dollars,  
597 or for a husband and wife who file a return under the federal income tax  
598 as married individuals filing jointly whose federal adjusted gross  
599 income for such taxable year is less than one hundred thousand dollars  
600 or a person who files a return under the federal income tax as a head of  
601 household whose federal adjusted gross income for such taxable year is  
602 less than one hundred thousand dollars, an amount equal to the Social  
603 Security benefits includable for federal income tax purposes; and

604 (IV) For the taxable year commencing January 1, 2019, and each  
605 taxable year thereafter, for a person who files a return under the federal  
606 income tax as an unmarried individual whose federal adjusted gross  
607 income for such taxable year is seventy-five thousand dollars or more,  
608 or as a married individual filing separately whose federal adjusted gross  
609 income for such taxable year is seventy-five thousand dollars or more,  
610 or for a husband and wife who file a return under the federal income tax



611 as married individuals filing jointly whose federal adjusted gross  
612 income from such taxable year is one hundred thousand dollars or more  
613 or for a person who files a return under the federal income tax as a head  
614 of household whose federal adjusted gross income for such taxable year  
615 is one hundred thousand dollars or more, an amount equal to the  
616 difference between the amount of Social Security benefits includable for  
617 federal income tax purposes and the lesser of twenty-five per cent of the  
618 Social Security benefits received during the taxable year, or twenty-five  
619 per cent of the excess described in Section 86(b)(1) of the Internal  
620 Revenue Code;

621 (xi) To the extent properly includable in gross income for federal  
622 income tax purposes, any amount rebated to a taxpayer pursuant to  
623 section 12-746;

624 (xii) To the extent properly includable in the gross income for federal  
625 income tax purposes of a designated beneficiary, any distribution to  
626 such beneficiary from any qualified state tuition program, as defined in  
627 Section 529(b) of the Internal Revenue Code, established and  
628 maintained by this state or any official, agency or instrumentality of the  
629 state;

630 (xiii) To the extent allowable under section 12-701a, contributions to  
631 accounts established pursuant to any qualified state tuition program, as  
632 defined in Section 529(b) of the Internal Revenue Code, established and  
633 maintained by this state or any official, agency or instrumentality of the  
634 state;

635 (xiv) To the extent properly includable in gross income for federal  
636 income tax purposes, the amount of any Holocaust victims' settlement  
637 payment received in the taxable year by a Holocaust victim;

638 (xv) To the extent properly includable in the gross income for federal  
639 income tax purposes of a designated beneficiary, as defined in section  
640 3-123aa, interest, dividends or capital gains earned on contributions to  
641 accounts established for the designated beneficiary pursuant to the  
642 Connecticut Homecare Option Program for the Elderly established by

643 sections 3-123aa to 3-123ff, inclusive;

644 (xvi) To the extent properly includable in gross income for federal  
645 income tax purposes, any income received from the United States  
646 government as retirement pay for a retired member of (I) the Armed  
647 Forces of the United States, as defined in Section 101 of Title 10 of the  
648 United States Code, or (II) the National Guard, as defined in Section 101  
649 of Title 10 of the United States Code;

650 (xvii) To the extent properly includable in gross income for federal  
651 income tax purposes for the taxable year, any income from the discharge  
652 of indebtedness in connection with any reacquisition, after December  
653 31, 2008, and before January 1, 2011, of an applicable debt instrument or  
654 instruments, as those terms are defined in Section 108 of the Internal  
655 Revenue Code, as amended by Section 1231 of the American Recovery  
656 and Reinvestment Act of 2009, to the extent any such income was added  
657 to federal adjusted gross income pursuant to subparagraph (A)(xi) of  
658 this subdivision in computing Connecticut adjusted gross income for a  
659 preceding taxable year;

660 (xviii) To the extent not deductible in determining federal adjusted  
661 gross income, the amount of any contribution to a manufacturing  
662 reinvestment account established pursuant to section 32-9zz in the  
663 taxable year that such contribution is made;

664 (xix) To the extent properly includable in gross income for federal  
665 income tax purposes, (I) for the taxable year commencing January 1,  
666 2015, ten per cent of the income received from the state teachers'  
667 retirement system, (II) for the taxable years commencing January 1,  
668 2016, to January 1, 2020, inclusive, twenty-five per cent of the income  
669 received from the state teachers' retirement system, and (III) for the  
670 taxable year commencing January 1, 2021, and each taxable year  
671 thereafter, fifty per cent of the income received from the state teachers'  
672 retirement system or, for a taxpayer whose federal adjusted gross  
673 income does not exceed the applicable threshold under clause (xx) of  
674 this subparagraph, the percentage pursuant to said clause of the income

675 received from the state teachers' retirement system, whichever  
676 deduction is greater;

677 (xx) To the extent properly includable in gross income for federal  
678 income tax purposes, except for retirement benefits under clause (iv) of  
679 this subparagraph and retirement pay under clause (xvi) of this  
680 subparagraph, for a person who files a return under the federal income  
681 tax as an unmarried individual whose federal adjusted gross income for  
682 such taxable year is less than seventy-five thousand dollars, or as a  
683 married individual filing separately whose federal adjusted gross  
684 income for such taxable year is less than seventy-five thousand dollars,  
685 or as a head of household whose federal adjusted gross income for such  
686 taxable year is less than seventy-five thousand dollars, or for a husband  
687 and wife who file a return under the federal income tax as married  
688 individuals filing jointly whose federal adjusted gross income for such  
689 taxable year is less than one hundred thousand dollars, (I) for the taxable  
690 year commencing January 1, 2019, fourteen per cent of any pension or  
691 annuity income, (II) for the taxable year commencing January 1, 2020,  
692 twenty-eight per cent of any pension or annuity income, (III) for the  
693 taxable year commencing January 1, 2021, forty-two per cent of any  
694 pension or annuity income, and (IV) for the taxable years commencing  
695 January 1, 2022, and January 1, 2023, one hundred per cent of any  
696 pension or annuity income;

697 (xxi) To the extent properly includable in gross income for federal  
698 income tax purposes, except for retirement benefits under clause (iv) of  
699 this subparagraph and retirement pay under clause (xvi) of this  
700 subparagraph, any pension or annuity income for the taxable year  
701 commencing on or after January 1, 2024, and each taxable year  
702 thereafter, in accordance with the following schedule, for a person who  
703 files a return under the federal income tax as an unmarried individual  
704 whose federal adjusted gross income for such taxable year is less than  
705 one hundred thousand dollars, or as a married individual filing  
706 separately whose federal adjusted gross income for such taxable year is  
707 less than one hundred thousand dollars, or as a head of household  
708 whose federal adjusted gross income for such taxable year is less than

709 one hundred thousand dollars:

T174	Federal Adjusted Gross Income	Deduction
T175	Less than \$75,000	100.0%
T176	\$75,000 but not over \$77,499	85.0%
T177	\$77,500 but not over \$79,999	70.0%
T178	\$80,000 but not over \$82,499	55.0%
T179	\$82,500 but not over \$84,999	40.0%
T180	\$85,000 but not over \$87,499	25.0%
T181	\$87,500 but not over \$89,999	10.0%
T182	\$90,000 but not over \$94,999	5.0%
T183	\$95,000 but not over \$99,999	2.5%
T184	\$100,000 and over	0.0%

710 (xxii) To the extent properly includable in gross income for federal  
 711 income tax purposes, except for retirement benefits under clause (iv) of  
 712 this subparagraph and retirement pay under clause (xvi) of this  
 713 subparagraph, any pension or annuity income for the taxable year  
 714 commencing on or after January 1, 2024, and each taxable year  
 715 thereafter, in accordance with the following schedule for married  
 716 individuals who file a return under the federal income tax as married  
 717 individuals filing jointly whose federal adjusted gross income for such  
 718 taxable year is less than one hundred fifty thousand dollars:

T185	Federal Adjusted Gross Income	Deduction
T186	Less than \$100,000	100.0%
T187	\$100,000 but not over \$104,999	85.0%
T188	\$105,000 but not over \$109,999	70.0%
T189	\$110,000 but not over \$114,999	55.0%
T190	\$115,000 but not over \$119,999	40.0%
T191	\$120,000 but not over \$124,999	25.0%
T192	\$125,000 but not over \$129,999	10.0%
T193	\$130,000 but not over \$139,999	5.0%
T194	\$140,000 but not over \$149,999	2.5%
T195	\$150,000 and over	0.0%

719 (xxiii) The amount of lost wages and medical, travel and housing

720 expenses, not to exceed ten thousand dollars in the aggregate, incurred  
721 by a taxpayer during the taxable year in connection with the donation  
722 to another person of an organ for organ transplantation occurring on or  
723 after January 1, 2017;

724 (xxiv) To the extent properly includable in gross income for federal  
725 income tax purposes, the amount of any financial assistance received  
726 from the Crumbling Foundations Assistance Fund or paid to or on  
727 behalf of the owner of a residential building pursuant to sections 8-442  
728 and 8-443;

729 (xxv) To the extent properly includable in gross income for federal  
730 income tax purposes, the amount calculated pursuant to subsection (b)  
731 of section 12-704g for income received by a general partner of a venture  
732 capital fund, as defined in 17 CFR 275.203(l)-1, as amended from time to  
733 time;

734 (xxvi) To the extent any portion of a deduction under Section 179 of  
735 the Internal Revenue Code was added to federal adjusted gross income  
736 pursuant to subparagraph (A)(xiv) of this subdivision in computing  
737 Connecticut adjusted gross income, twenty-five per cent of such  
738 disallowed portion of the deduction in each of the four succeeding  
739 taxable years;

740 (xxvii) To the extent properly includable in gross income for federal  
741 income tax purposes, for a person who files a return under the federal  
742 income tax as an unmarried individual whose federal adjusted gross  
743 income for such taxable year is less than seventy-five thousand dollars,  
744 or as a married individual filing separately whose federal adjusted gross  
745 income for such taxable year is less than seventy-five thousand dollars,  
746 or as a head of household whose federal adjusted gross income for such  
747 taxable year is less than seventy-five thousand dollars, or for a husband  
748 and wife who file a return under the federal income tax as married  
749 individuals filing jointly whose federal adjusted gross income for such  
750 taxable year is less than one hundred thousand dollars, for the taxable  
751 year commencing January 1, 2023, twenty-five per cent of any

752 distribution from an individual retirement account other than a Roth  
 753 individual retirement account;

754 (xxviii) To the extent properly includable in gross income for federal  
 755 income tax purposes, for a person who files a return under the federal  
 756 income tax as an unmarried individual whose federal adjusted gross  
 757 income for such taxable year is less than one hundred thousand dollars,  
 758 or as a married individual filing separately whose federal adjusted gross  
 759 income for such taxable year is less than one hundred thousand dollars,  
 760 or as a head of household whose federal adjusted gross income for such  
 761 taxable year is less than one hundred thousand dollars, (I) for the taxable  
 762 year commencing January 1, 2024, fifty per cent of any distribution from  
 763 an individual retirement account other than a Roth individual  
 764 retirement account, (II) for the taxable year commencing January 1, 2025,  
 765 seventy-five per cent of any distribution from an individual retirement  
 766 account other than a Roth individual retirement account, and (III) for  
 767 the taxable year commencing January 1, 2026, and each taxable year  
 768 thereafter, any distribution from an individual retirement account other  
 769 than a Roth individual retirement account. The subtraction under this  
 770 clause shall be made in accordance with the following schedule:

T196	Federal Adjusted Gross Income	Deduction
T197	Less than \$75,000	100.0%
T198	\$75,000 but not over \$77,499	85.0%
T199	\$77,500 but not over \$79,999	70.0%
T200	\$80,000 but not over \$82,499	55.0%
T201	\$82,500 but not over \$84,999	40.0%
T202	\$85,000 but not over \$87,499	25.0%
T203	\$87,500 but not over \$89,999	10.0%
T204	\$90,000 but not over \$94,999	5.0%
T205	\$95,000 but not over \$99,999	2.5%
T206	\$100,000 and over	0.0%

771 (xxix) To the extent properly includable in gross income for federal  
 772 income tax purposes, for married individuals who file a return under  
 773 the federal income tax as married individuals filing jointly whose

774 federal adjusted gross income for such taxable year is less than one  
 775 hundred fifty thousand dollars, (I) for the taxable year commencing  
 776 January 1, 2024, fifty per cent of any distribution from an individual  
 777 retirement account other than a Roth individual retirement account, (II)  
 778 for the taxable year commencing January 1, 2025, seventy-five per cent  
 779 of any distribution from an individual retirement account other than a  
 780 Roth individual retirement account, and (III) for the taxable year  
 781 commencing January 1, 2026, and each taxable year thereafter, any  
 782 distribution from an individual retirement account other than a Roth  
 783 individual retirement account. The subtraction under this clause shall  
 784 be made in accordance with the following schedule:

T207	Federal Adjusted Gross Income	Deduction
T208	Less than \$100,000	100.0%
T209	\$100,000 but not over \$104,999	85.0%
T210	\$105,000 but not over \$109,999	70.0%
T211	\$110,000 but not over \$114,999	55.0%
T212	\$115,000 but not over \$119,999	40.0%
T213	\$120,000 but not over \$124,999	25.0%
T214	\$125,000 but not over \$129,999	10.0%
T215	\$130,000 but not over \$139,999	5.0%
T216	\$140,000 but not over \$149,999	2.5%
T217	\$150,000 and over	0.0%

785 (xxx) To the extent properly includable in gross income for federal  
 786 income tax purposes, for the taxable year commencing January 1, 2022,  
 787 the amount or amounts paid or otherwise credited to any eligible  
 788 resident of this state under (I) the 2020 Earned Income Tax Credit  
 789 enhancement program from funding allocated to the state through the  
 790 Coronavirus Relief Fund established under the Coronavirus Aid, Relief,  
 791 and Economic Security Act, P.L. 116-136, and (II) the 2021 Earned  
 792 Income Tax Credit enhancement program from funding allocated to the  
 793 state pursuant to Section 9901 of Subtitle M of Title IX of the American  
 794 Rescue Plan Act of 2021, P.L. 117-2;

795 (xxxii) For the taxable year commencing January 1, 2023, and each

796 taxable year thereafter, for a taxpayer licensed under the provisions of  
797 chapter 420f or 420h, the amount of ordinary and necessary expenses  
798 that would be eligible to be claimed as a deduction for federal income  
799 tax purposes under Section 162(a) of the Internal Revenue Code but that  
800 are disallowed under Section 280E of the Internal Revenue Code  
801 because marijuana is a controlled substance under the federal  
802 Controlled Substance Act;

803 [(xxxii) To the extent properly includable in gross income for federal  
804 income tax purposes, for the taxable year commencing on or after  
805 January 1, 2025, and each taxable year thereafter, any common stock  
806 received by the taxpayer during the taxable year under a share plan, as  
807 defined in section 12-217ss;]

808 [(xxxiii)] (xxxii) To the extent properly includable in gross income for  
809 federal income tax purposes, the amount of any student loan  
810 reimbursement payment received by a taxpayer pursuant to section 10a-  
811 19m; and

812 [(xxxiv)] (xxxiii) Contributions to an ABLE account established  
813 pursuant to sections 3-39k to 3-39q, inclusive, not to exceed five  
814 thousand dollars for each individual taxpayer or ten thousand dollars  
815 for taxpayers filing a joint return.

816 Sec. 18. Section 13b-68 of the general statutes is repealed and the  
817 following is substituted in lieu thereof (*Effective from passage*):

818 (a) There is established a fund to be known as the "Special  
819 Transportation Fund". The fund may contain any moneys required or  
820 permitted by law to be deposited in the fund and any moneys recovered  
821 by the state for overpayments, improper payments or duplicate  
822 payments made by the state relating to any transportation infrastructure  
823 improvements [which] that have been financed by special tax obligation  
824 bonds issued pursuant to sections 13b-74 to 13b-77, inclusive, and shall  
825 be held by the Treasurer separate and apart from all other moneys,  
826 funds and accounts. Investment earnings credited to the assets of said  
827 fund shall become part of the assets of said fund. Any balance remaining



828 in said fund at the end of any fiscal year shall be carried forward in said  
829 fund for the fiscal year next succeeding.

830 (b) The Special Transportation Fund shall be a perpetual fund, the  
831 resources of which shall be expended solely for transportation purposes.  
832 Such purposes include the payment of debt service on obligations of the  
833 state incurred for transportation purposes. All sources of moneys, funds  
834 and receipts of the state required to be credited, deposited or transferred  
835 to said fund by state law on or after June 30, 2015, shall continue to be  
836 credited, deposited or transferred to said fund, so long as the sources of  
837 such moneys, funds and receipts are collected or received by the state or  
838 any officer thereof. No law shall be enacted authorizing the resources of  
839 said fund to be expended other than for transportation purposes.

840 (c) There is established a fund to be known as the "Transportation  
841 Grants and Restricted Accounts Fund". Upon certification by the  
842 Comptroller and the Secretary of the Office of Policy and Management  
843 that the CORE-CT project for fiscal services is operational, the fund shall  
844 contain all transportation moneys that are restricted, not available for  
845 general use and previously accounted for in the Special Transportation  
846 Fund as "Federal and Other Grants". The Comptroller is authorized to  
847 make such transfers as are necessary to provide that, notwithstanding  
848 any provision of the general statutes, all transportation moneys that are  
849 restricted and not available for general use are in the Transportation  
850 Grants and Restricted Accounts Fund.

851 (d) (1) For the fiscal year ending June 30, 2024, and each fiscal year  
852 thereafter, after the accounts for the Special Transportation Fund have  
853 been closed for each fiscal year and the Comptroller has determined the  
854 balance remaining in said fund, after any amounts required by  
855 provision of law to be transferred for other purposes have been  
856 deducted, if the balance remaining exceeds eighteen per cent of the net  
857 Special Transportation Fund appropriations for the current fiscal year,  
858 the portion of the balance exceeding said eighteen per cent shall be  
859 deemed to be appropriated for the following, as selected by the  
860 Treasurer:

861 (A) Redeeming prior to maturity any outstanding special tax  
862 obligation indebtedness of the state selected by the Treasurer in the best  
863 interests of the state;

864 (B) Purchasing outstanding special tax obligation indebtedness of the  
865 state in the open market at such prices and on such terms and conditions  
866 as the Treasurer determines to be in the best interests of the state for the  
867 purpose of extinguishing or defeasing such debt;

868 (C) Providing for the defeasance of any outstanding special tax  
869 obligation indebtedness of the state selected by the Treasurer in the best  
870 interest of the state by irrevocably placing with an escrow agent in trust  
871 an amount used solely for, and sufficient to satisfy, scheduled payments  
872 of both interest and principal on such indebtedness; or

873 (D) Any combination of these methods.

874 (2) For any method or combination of methods selected by the  
875 Treasurer pursuant to subdivision (1) of this subsection, (A) such  
876 method or combination of methods shall provide a reduction in  
877 projected debt service for the current fiscal year and each of the nine  
878 subsequent fiscal years, and (B) for the second fiscal year after the fiscal  
879 year in which the balance was used in accordance with the provisions  
880 of this subsection and each of the seven subsequent fiscal years, the  
881 amount of the reduction in projected debt service shall not vary by more  
882 than (i) one million dollars, or (ii) ten per cent of the least amount by  
883 which projected debt service is reduced for the seven subsequent fiscal  
884 years, whichever is greater.

885 (3) The Treasurer shall include information concerning the use of a  
886 balance of the Special Transportation Fund pursuant to this subsection  
887 in the annual report required under section 3-37, as amended by this act.

888 Sec. 19. Section 3-37 of the general statutes is repealed and the  
889 following is substituted in lieu thereof (*Effective from passage*):

890 (a) The Treasurer shall, annually, on or before December thirty-first,

891 submit a final audited report to the Governor and a copy of such report  
892 to the Investment Advisory Council, which shall include the following  
893 information concerning the activities of the office of the State Treasurer  
894 for the immediately preceding fiscal year ending June thirtieth:

895 (1) Complete financial statements and accompanying footnotes for  
896 the combined investment funds prepared in accordance with generally  
897 accepted accounting principles, which financial statements shall be  
898 audited in accordance with generally accepted auditing standards and  
899 supplementary schedules depicting the interests of the component  
900 retirement plans and trust funds;

901 (2) [complete] Complete financial statements and accompanying  
902 footnotes for the Short Term Investment Fund prepared in accordance  
903 with generally accepted accounting principles and supplementary  
904 schedules listing all assets held by the Short Term Investment Fund;

905 (3) [a] A discussion and review of the performance of the combined  
906 investment funds and Short Term Investment Fund for such fiscal year  
907 in accordance with recognized and appropriate performance  
908 presentation and disclosure, including an analysis of the return earned  
909 by the portfolio and each combined investment fund as well as the risk  
910 profile of the portfolio and each combined investment fund according  
911 to investment industry standards;

912 (4) [the] The activities and transactions in such reasonable detail as is  
913 appropriate of the cash management division including information on  
914 the state's cash receipts and disbursements for the fiscal year, and the  
915 debt management division including the financial statements of the tax-  
916 exempt proceeds fund prepared in accordance with generally accepted  
917 accounting principles;

918 (5) [financial] Financial statements and accompanying footnotes as  
919 well as a summary of operating results for the Second Injury Fund for  
920 such fiscal year;

921 (6) [a] A financial summary and report on the activities of the state's

922 unclaimed property program for such fiscal year;

923 (7) For a fiscal year in which the Treasurer used a portion of the  
924 remaining balance of the Special Transportation Fund in accordance  
925 with the provisions of subsection (d) of section 13b-68, as amended by  
926 this act, a report on the amount used and the method or methods  
927 selected pursuant to said subsection and the amount of the reduction in  
928 projected debt service for the specified fiscal years and including a  
929 statement that such reduction does not vary by more than the allowable  
930 amount set forth in said subsection;

931 [(7) a] (8) A listing of the companies from which state funds were  
932 divested based upon such companies' business in Sudan, pursuant to  
933 the provisions of section 3-21e, and any companies identified by the  
934 Treasurer as companies from which investment of state funds has been  
935 declared impermissible by the Treasurer, pursuant to the provisions of  
936 section 3-21e; and

937 [(8) such] (9) Such other information as the Treasurer deems of  
938 interest to the public.

939 (b) Commencing October 1, 2010, and monthly thereafter, the  
940 Treasurer shall submit a report to the chairpersons and ranking  
941 members of the joint standing committees of the General Assembly  
942 having cognizance of matters relating to finance, revenue and bonding  
943 and appropriations and the budgets of state agencies, and to the  
944 legislative Office of Fiscal Analysis. Such report shall include the  
945 following information for the month two months prior to the month in  
946 which the report is submitted: (1) A weekly list of the cash balance, with  
947 amount and percentage of sources, such as the common cash pool, bond  
948 fund investments and Special Transportation Fund investments, with  
949 accompanying footnotes; (2) a year-to-date total, on an ongoing basis, of  
950 authorized but unissued bonds, including assumptions in bond  
951 issuance, and any changes from month to month in such assumptions;  
952 (3) any other debt instruments or commercial paper issued, the types  
953 and amounts, with accompanying footnotes; and (4) the amounts in the

954 common cash fund, with all components, such as bank and different  
955 investment accounts, and the amounts thereof separately listed.

956 (c) The reports required pursuant to this section shall be made  
957 available to the public in hard copy and accessible electronically by  
958 means of the Internet or other media or systems available to the public.

959 Sec. 20. Subsection (c) of section 4-28e of the general statutes is  
960 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
961 *2024*):

962 (c) Commencing with the fiscal year ending June 30, 2023, annual  
963 disbursements from the Tobacco Settlement Fund shall be made as  
964 follows: (1) To the Tobacco and Health Trust Fund in an amount equal  
965 to twelve million dollars; and (2) the remainder to the General Fund;  
966 except that for the fiscal year ending June 30, 2025, the annual  
967 disbursement from the Tobacco Settlement Fund shall be made to the  
968 General Fund.

969 Sec. 21. Subsection (b) of section 4-28e of the general statutes is  
970 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
971 *2025*):

972 (b) (1) The Treasurer is authorized to invest all or any part of the  
973 Tobacco Settlement Fund [ ] and all or any part of the Tobacco and  
974 Health Trust Fund created [in] under section 4-28f. [and all or any part  
975 of the Biomedical Research Trust Fund created in section 19a-32c.] The  
976 interest derived from any such investment shall be credited to the  
977 resources of the fund from which the investment was made.

978 (2) Notwithstanding sections 3-13 to 3-13h, inclusive, the Treasurer  
979 shall invest the amounts on deposit in the Tobacco Settlement Fund [ ]  
980 and the Tobacco and Health Trust Fund [and the Biomedical Research  
981 Trust Fund] in a manner reasonable and appropriate to achieve the  
982 objectives of such funds, exercising the discretion and care of a prudent  
983 person in similar circumstances with similar objectives. The Treasurer  
984 shall give due consideration to rate of return, risk, term or maturity,

985 diversification of the total portfolio within such funds, liquidity, the  
986 projected disbursements and expenditures, and the expected payments,  
987 deposits, contributions and gifts to be received. The Treasurer shall not  
988 be required to invest such funds directly in obligations of the state or  
989 any political subdivision of the state or in any investment or other fund  
990 administered by the Treasurer. The assets of such funds shall be  
991 continuously invested and reinvested in a manner consistent with the  
992 objectives of such funds until disbursed in accordance with this section  
993 [ ] or section 4-28f. [or section 19a-32c.]

994 Sec. 22. (*Effective from passage*) Not later than June 30, 2025, the  
995 Comptroller shall transfer the balance remaining in the Connecticut  
996 Itinerant Vendors Guaranty Fund, repealed by section 5 of public act 17-  
997 75, to the General Fund.

998 Sec. 23. (*Effective from passage*) Not later than June 30, 2025, the  
999 Comptroller shall transfer the balance remaining in the Biomedical  
1000 Research Trust Fund, created pursuant to section 19a-32c of the general  
1001 statutes, to the General Fund.

1002 Sec. 24. Section 382 of public act 23-204 is repealed and the following  
1003 is substituted in lieu thereof (*Effective from passage*):

1004 Not later than June 30, 2024, the Comptroller shall transfer [ninety-  
1005 five] one hundred forty million dollars of the resources of the General  
1006 Fund for the fiscal year ending June 30, 2024, to be accounted for as  
1007 revenue of the General Fund for the fiscal year ending June 30, 2025.

1008 Sec. 25. Section 383 of public act 23-204 is repealed and the following  
1009 is substituted in lieu thereof (*Effective from passage*):

1010 The following amounts shall be transferred from the resources of the  
1011 General Fund to the Municipal Revenue Sharing Fund: (1) For the fiscal  
1012 year ending June 30, 2024, one hundred fifteen million eight hundred  
1013 thousand dollars, and (2) for the fiscal year ending June 30, 2025, [one  
1014 hundred four million nine] eighty-eight million six hundred thousand  
1015 dollars.

1016        Sec. 26. Section 3-20i of the general statutes is repealed. (*Effective from*  
1017 *passage*)

1018        Sec. 27. Section 12-18d of the general statutes is repealed. (*Effective*  
1019 *July 1, 2024*)

1020        Sec. 28. Section 12-217ss of the 2024 supplement to the general  
1021 statutes is repealed. (*Effective from passage*)

1022        Sec. 29. Section 4-66l of the 2024 supplement to the general statutes is  
1023 repealed. (*Effective July 1, 2024*)

1024        Sec. 30. Section 19a-32c of the general statutes is repealed. (*Effective*  
1025 *July 1, 2025*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024</i>	20-93
Sec. 2	<i>July 1, 2024</i>	20-94(a)
Sec. 3	<i>July 1, 2024</i>	20-94a
Sec. 4	<i>July 1, 2024</i>	20-96
Sec. 5	<i>July 1, 2024</i>	20-97(a)
Sec. 6	<i>July 1, 2024</i>	19a-87b(b)(1)
Sec. 7	<i>July 1, 2024</i>	19a-87b(d) and (e)
Sec. 8	<i>July 1, 2024</i>	10-145b(l)
Sec. 9	<i>from passage</i>	3-115b
Sec. 10	<i>July 1, 2024</i>	4-66p
Sec. 11	<i>July 1, 2024</i>	12-130(a)
Sec. 12	<i>July 1, 2024</i>	12-408(1)(L)
Sec. 13	<i>July 1, 2024</i>	12-411(1)(K)
Sec. 14	<i>July 1, 2024</i>	4-66o
Sec. 15	<i>June 1, 2024</i>	8-395a(b)
Sec. 16	<i>from passage</i>	New section
Sec. 17	<i>from passage</i>	12-701(a)(20)(B)
Sec. 18	<i>from passage</i>	13b-68
Sec. 19	<i>from passage</i>	3-37
Sec. 20	<i>July 1, 2024</i>	4-28e(c)
Sec. 21	<i>July 1, 2025</i>	4-28e(b)
Sec. 22	<i>from passage</i>	New section

Sec. 23	<i>from passage</i>	New section
Sec. 24	<i>from passage</i>	PA 23-204, Sec. 382
Sec. 25	<i>from passage</i>	PA 23-204, Sec. 383
Sec. 26	<i>from passage</i>	Repealer section
Sec. 27	<i>July 1, 2024</i>	Repealer section
Sec. 28	<i>from passage</i>	Repealer section
Sec. 29	<i>July 1, 2024</i>	Repealer section
Sec. 30	<i>July 1, 2025</i>	Repealer section

**Statement of Purpose:**

To implement the Governor's budget recommendations.

*[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.]*