



General Assembly

Amendment

February Session, 2022

LCO No. 6345



Offered by:

REP. RITTER M., 1st Dist.

SEN. LOONEY, 11th Dist.

REP. ROJAS, 9th Dist.

SEN. DUFF, 25th Dist.

To: House Bill No. 5506

File No.

Cal. No.

**"AN ACT ADJUSTING THE STATE BUDGET FOR THE BIENNIUM
ENDING JUNE 30, 2023, CONCERNING PROVISIONS RELATED TO
REVENUE, SCHOOL CONSTRUCTION AND OTHER ITEMS TO
IMPLEMENT THE STATE BUDGET AND AUTHORIZING AND
ADJUSTING BONDS OF THE STATE."**

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- 1 In line T31, strike "3,937,623" and insert in lieu thereof "2,937,623"
 - 2 In line T1032, strike "Teams, Inc." and insert "Team, Inc. – Derby" in
 - 3 lieu thereof
 - 4 In lines T1063, T1064 and T1065, strike "New"
 - 5 In line T1069, strike "Parenting Center" and insert "Parenting Center
 - 6 – Stamford" in lieu thereof
 - 7 In line T1084, strike "150,000" and insert "200,000" in lieu thereof
 - 8 In line T1109, strike "Summer Enrichment" and insert "Summer

9 Enrichment Funds to cover fifty per cent required match" in lieu thereof

10 In line T1129, after "Recreation" insert "with \$1,000,000 for East Rock
11 Park and \$1,000,000 for West Rock Park for maintenance, repair and
12 renovations"

13 In line T1131, strike "Bridge" and insert "Boardwalk" in lieu thereof

14 In line T1143, strike "Homeless Shelters" and insert "Homeless
15 Services" in lieu thereof

16 In line T1173, strike "Extent" and insert "Extend" in lieu thereof

17 In line T1192, strike "Cradle to Career" and insert "Cradle to Career -
18 Bridgeport" in lieu thereof

19 In line T1225, strike "170,365,214" and insert "166,915,214" in lieu
20 thereof

21 In line T1232, strike "Senior Center Outdoor Fitness Area" and insert
22 "Senior Center Outdoor Fitness Area- Ellington"

23 After line T1234, insert the following:

T1	<u>"Lebanon Historical Society</u>		<u>\$300,000</u>
T2	<u>Bloomfield Social and Youth Services</u>		<u>\$100,000</u>
T3			
T4	<u>DEPARTMENT OF MOTOR VEHICLES</u>		
T5	<u>IT Modernization</u>		<u>\$3,000,000"</u>

24 In line T1353, strike "Torrington Senior Center" and insert "Sullivan
25 Senior Center" in lieu thereof

26 In line T1398, strike "Connectivity for Health and Mental Health
27 Centers/Organizations" and strike "1,799,841"

28 In line T1401, strike "Low-income/Multi-family Curb-to-home and

29 Business Broadband infrastructure buildout" and insert "Low-
30 income/Multi-family Curb-to-home and Business Broadband
31 infrastructure buildout and underserved area broadband infrastructure
32 grants" in lieu thereof, bracket "10,000,000" and insert "20,000,000", and
33 strike "5,007,911" and insert "22,966,125" in lieu thereof

34 In line T1402, bracket "Underserved Area Broadband Infrastructure
35 Grants" and bracket "10,000,000"

36 In line T1417, insert an opening bracket after "CT" and insert a closing
37 bracket after "youth"

38 In line 267, bracket "Schaghticoke Tribe" and after the closing bracket,
39 insert "Schaughticok Tribal Nation"

40 Strike subdivision (40) of subsection (b) of section 12 in its entirety
41 and insert the following in lieu thereof:

42 "(40) Up to \$500,000 for the fiscal year ending June 30, 2022, to the
43 Judicial Department, for Other Expenses, for information technology
44 consultants to complete necessary system changes;"

45 In line 800, strike "The Schaghticoke" and insert " Schaughticok Tribal
46 Nation" in lieu thereof

47 Strike section 84 in its entirety and insert the following in lieu thereof:

48 "Sec. 84. (NEW) (*Effective July 1, 2022*) On and after September 1, 2023,
49 each local and regional board of education shall provide free menstrual
50 products, as defined in section 18-69e of the general statutes, in women's
51 restrooms, all-gender restrooms and at least one men's restroom, which
52 restrooms are accessible to students in grades three to twelve, inclusive,
53 in each school under the jurisdiction of such boards and in a manner
54 that does not stigmatize any student seeking such products, pursuant to
55 guidelines established by the Commissioner of Public Health under
56 section 89 of this act. To carry out the provisions of this section, the local
57 and regional boards of education may (1) accept donations of menstrual
58 products and grants from any source for the purpose of purchasing such

59 products, and (2) partner with a nonprofit or community-based
60 organization."

61 Strike section 123 in its entirety and substitute the following in lieu
62 thereof:

63 "Sec. 123. Section 4-68bb of the 2022 supplement to the general
64 statutes is repealed and the following is substituted in lieu thereof
65 (*Effective from passage*):

66 (a) For purposes of this section, "Project Longevity Initiative" means
67 a comprehensive community-based initiative that is designed to reduce
68 gun violence in the state's cities and "secretary" means the Secretary of
69 the Office of Policy and Management.

70 (b) (1) [Pursuant] Until June 30, 2022, pursuant to the provisions of
71 section 4-66a, the secretary shall ~~[(1)] (A)~~ provide planning and
72 management assistance to municipal officials in the city of New Haven
73 in order to ensure the continued implementation of the Project
74 Longevity Initiative in said city and the secretary may utilize state and
75 federal funds as may be appropriated for such purpose; and ~~[(2)] (B)~~ do
76 all things necessary to apply for and accept federal funds allotted to or
77 available to the state under any federal act or program which support
78 the continued implementation of the Project Longevity Initiative in the
79 city of New Haven.

80 (2) On and after July 1, 2022, the Chief Court Administrator shall (A)
81 provide planning and management assistance to municipal officials in
82 the city of New Haven in order to ensure the continued implementation
83 of the Project Longevity Initiative in said city and the Chief Court
84 Administrator may utilize state and federal funds as may be
85 appropriated for such purpose; and (B) do all things necessary to apply
86 for and accept federal funds allotted to or available to the state under
87 any federal act or program which support the continued
88 implementation of the Project Longevity Initiative in the city of New
89 Haven.

90 (c) (1) [The] Until June 30, 2022, the secretary, or the secretary's
91 designee, in consultation with the United States Attorney for the district
92 of Connecticut, the Chief State's Attorney, the Commissioner of
93 Correction, the executive director of the Court Support Services
94 Division of the Judicial Branch, the mayors of the cities of Hartford,
95 Bridgeport and Waterbury, and clergy members, nonprofit service
96 providers and community leaders from the cities of Hartford,
97 Bridgeport and Waterbury, shall implement the Project Longevity
98 Initiative in the cities of Hartford, Bridgeport and Waterbury.

99 (2) On and after July 1, 2022, the Chief Court Administrator, or the
100 Chief Court Administrator's designee, in consultation with the United
101 States Attorney for the district of Connecticut, the Chief State's Attorney,
102 the Commissioner of Correction, the executive director of the Court
103 Support Services Division of the Judicial Branch, the mayors of the cities
104 of Hartford, Bridgeport and Waterbury and clergy members, nonprofit
105 service providers and community leaders from the cities of Hartford,
106 Bridgeport and Waterbury, shall implement the Project Longevity
107 Initiative in the cities of Hartford, Bridgeport and Waterbury.

108 (d) (1) [Pursuant] Until June 30, 2022, pursuant to the provisions of
109 section 4-66a, the secretary shall [(1)] (A) provide planning and
110 management assistance to municipal officials in the cities of Hartford,
111 Bridgeport and Waterbury in order to ensure implementation of the
112 Project Longevity Initiative in said cities and the secretary may utilize
113 state and federal funds as may be appropriated for such purpose; and
114 [(2)] (B) do all things necessary to apply for and accept federal funds
115 allotted to or available to the state under any federal act or program
116 which will support implementation of the Project Longevity Initiative
117 in the cities of Hartford, Bridgeport and Waterbury.

118 (2) On and after July 1, 2022, the Chief Court Administrator shall (A)
119 provide planning and management assistance to municipal officials in
120 the cities of Hartford, Bridgeport and Waterbury in order to ensure
121 implementation of the Project Longevity Initiative in said cities and the
122 Chief Court Administrator may utilize state and federal funds as may

123 be appropriated for such purpose; and (B) do all things necessary to
124 apply for and accept federal funds allotted to or available to the state
125 under any federal act or program which will support implementation of
126 the Project Longevity Initiative in the cities of Hartford, Bridgeport and
127 Waterbury.

128 (e) (1) [The] Until June 30, 2022, the Secretary of the Office of Policy
129 and Management may accept and receive on behalf of the office, subject
130 to the provisions of section 4b-22, any bequest, devise or grant made to
131 the Office of Policy and Management to further the objectives of the
132 Project Longevity Initiative and may hold and use such property for the
133 purpose specified, if any, in such bequest, devise or gift.

134 (2) On and after July 1, 2022, the Chief Court Administrator may
135 accept and receive on behalf of the Judicial Branch, any bequest, devise
136 or grant made to the Judicial Branch to further the objectives of the
137 Project Longevity Initiative and may hold and use such property for the
138 purpose specified, if any, in such bequest, devise or gift.

139 (f) (1) [The] Until June 30, 2022, the secretary, in consultation with the
140 federal and state officials described in subsection (c) of this section, shall
141 create a plan for implementation of the Project Longevity Initiative on a
142 state-wide basis. Such plan shall, at a minimum, consider how to
143 provide clients served by the Project Longevity Initiative with access to
144 courses of instruction and apprentice programs provided by, but not
145 limited to, a college, a university, a community college or the Technical
146 Education and Career System. Not later than February 1, 2022, the
147 secretary shall submit such plan to the joint standing committee of the
148 General Assembly having cognizance of matters relating to public safety
149 and security in accordance with the provisions of section 11-4a.

150 (2) In the event that the secretary failed to submit the plan required
151 under subdivision (1) of this subsection, on and after July 1, 2022, the
152 Chief Court Administrator in consultation with the federal and state
153 officials described in subsection (c) of this section, shall create a plan for
154 implementation of the Project Longevity Initiative on a state-wide basis.

155 Such plan shall, at a minimum, consider how to provide clients served
156 by the Project Longevity Initiative with access to courses of instruction
157 and apprentice programs provided by, but not limited to, a college, a
158 university, a community college or the Technical Education and Career
159 System. Not later than January 1, 2023, the Chief Court Administrator
160 shall submit such plan to the joint standing committees of the General
161 Assembly having cognizance of matters relating to public safety and
162 security and the judiciary in accordance with the provisions of section
163 11-4a.

164 (g) On and after July 1, 2022, in accordance with the provisions of
165 section 4-38d, all powers and duties of the Secretary of the Office of
166 Policy and Management under the provisions of this section, shall be
167 transferred to the Chief Court Administrator."

168 Strike subsections (a) and (b) of section 124 in their entirety and
169 substitute the following in lieu thereof:

170 "(a) There is established a task force to study and make
171 recommendations concerning certificates of need. The task force shall
172 study and make recommendations concerning the following matters: (1)
173 The institution of a price increase cap that is tied to the cost growth
174 benchmark for consolidations; (2) guaranteed local representation of
175 communities on hospital boards; (3) changes to the Office of Health
176 Strategy's long-term, state-wide health plan to include an analysis of
177 services and facilities and the impact of such services and facilities on
178 equity and underserved populations; (4) setting standards for
179 measuring quality as a result of a consolidation; (5) enacting higher
180 penalties for noncompliance and increasing the staff needed for
181 enforcement; (6) the Attorney General's authority to stop activities as the
182 result of a certificate of need application or complaint; (7) the ability of
183 representatives of the workforce and the community to intervene or
184 appeal decisions; (8) giving the Office of Health Strategy the authority
185 to require an ongoing investment to address community needs; (9)
186 capturing lost property taxes from hospitals that have converted to
187 nonprofit entities; and (10) the timeliness of decisions or approvals

188 relating to the certificate of need process and relief available through
189 such process.

190 (b) The task force shall consist of the following members:

191 (1) The chairpersons and ranking members of the joint standing
192 committee of the General Assembly having cognizance of matters
193 relating to insurance or their designees;

194 (2) Two appointed by the speaker of the House of Representatives,
195 one of whom is a health care provider and one of whom represents a
196 Hartford-based hospital;

197 (3) Two appointed by the president pro tempore of the Senate, one of
198 whom has expertise in community-based health care and one of whom
199 represents a Connecticut-based medical school;

200 (4) One appointed by the majority leader of the House of
201 Representatives who represents consumers;

202 (5) One appointed by the majority leader of the Senate who represents
203 labor;

204 (6) One appointed by the minority leader of the House of
205 Representatives who represents a rural hospital;

206 (7) One appointed by the minority leader of the Senate who
207 represents an independent hospital;

208 (8) Two appointed by the Governor, one of whom is an advocate for
209 health care quality or patient safety and one of whom is an advocate for
210 health care access and equity;

211 (9) The executive director of the Office of Health Strategy, or the
212 executive director's designee, who shall be a nonvoting, ex-officio
213 member; and

214 (10) The Attorney General, or the Attorney General's designee, who
215 shall be a nonvoting, ex-officio member."

216 Strike subsection (a) of section 138 in its entirety and substitute the
217 following in lieu thereof:

218 "(a) Each state agency shall apply terms consistent with those
219 contained in sections I(a) to I(c), inclusive, of Attachment B to the ratified
220 SEBAC 2022 agreement, dated March 31, 2022, between the state and the
221 State Employees Bargaining Agent Coalition (SEBAC), and approved
222 pursuant to subsection (f) of section 5-278 of the general statutes, to state
223 employees who are not members of a bargaining unit, for the fiscal years
224 ending June 30, 2022, to June 30, 2024, inclusive. For the purposes of this
225 subsection, "state agency" means any office, department, board, council,
226 commission, institution, constituent unit of the state system of higher
227 education, technical education and career school or other agency in the
228 executive or judicial branch of state government, but excluding the
229 legislative branch of state government."

230 In line 3504, strike "nonpartisan"

231 Strike section 162 in its entirety and renumber the remaining sections
232 and internal references accordingly

233 Strike section 196 in its entirety and renumber the remaining sections
234 and internal references accordingly

235 Strike section 261 in its entirety and substitute the following in lieu
236 thereof:

237 "Sec. 261. (NEW) (*Effective July 1, 2022*) (a) For the fiscal years ending
238 June 30, 2023, and June 30, 2024, the Office of Early Childhood shall
239 administer an emergency stabilization grant program for school
240 readiness programs, as defined in section 10-16p of the general statutes,
241 and child care centers receiving state financial assistance pursuant to
242 section 8-210 of the general statutes. The office shall provide grants-in-
243 aid to those school readiness programs and child care centers who meet
244 the eligibility criteria set forth in the guidelines developed pursuant to
245 subsection (b) of this section, and submit an application for a grant, on
246 a form and in such manner as prescribed by the office. A grant awarded

247 under this section may be expended by such school readiness program
248 or child care center for programmatic or administrative needs, in
249 accordance with the guidelines developed by the office pursuant to
250 subsection (b) of this section.

251 (b) The office shall develop (1) eligibility criteria for school readiness
252 programs and child care centers to be eligible to receive a grant under
253 this section, and (2) guidelines for the expenditure of funds from a grant
254 awarded under this section."

255 Strike section 265 in its entirety and renumber the remaining sections
256 and internal references accordingly

257 Strike section 299 in its entirety and renumber the remaining sections
258 and internal references accordingly

259 Change the effective date of section 413 to "Effective July 1, 2022"

260 Strike subdivisions (2) and (3) of subsection (d) of section 430 in their
261 entirety and insert the following in lieu thereof:

262 "(2) For the period commencing July 1, 2022, to May 31, 2024,
263 inclusive, the Connecticut Airport Authority shall not enter into any
264 agreements or incur any obligations that would further encumber the
265 property or that would prohibit or impinge the development of
266 alternative uses of the property, unless such agreement or obligation
267 provides for its termination without liability in the event the property is
268 no longer to be used as an airport in the future, in which case such
269 agreement or obligation shall terminate not later than six months after a
270 decision is made to close the airport.

271 (3) The provisions of subdivision (2) of this subsection shall not apply
272 to the acceptance of federal grants from the Federal Aviation
273 Administration for items deemed to be necessary for the safe operation
274 of the airport, provided nothing that extends or will have the result of
275 extending a runway shall be considered necessary for the safe operation
276 of the airport."

277 Strike subsection (f) of section 463 in its entirety and substitute the
278 following in lieu thereof:

279 "(f) The office may use a portion of the funds allocated pursuant to
280 the provisions of Section 602 of Subtitle M of Title IX of the American
281 Rescue Plan Act of 2021, P.L. 117-2, as amended from time to time, for
282 administrative expenses related to the initiative, including, but not
283 limited to, entering into an agreement with a third party to manage the
284 program; the design, collection and analysis of required data on
285 outcome measures as prescribed by the office; and the development of
286 data collection and evaluation tools for continuous program
287 evaluation."

288 Strike section 464 in its entirety and renumber the remaining sections
289 and internal references accordingly

290 Strike lines 18174 to 18179, inclusive, in their entirety

291 Strike section 474 in its entirety and renumber the remaining sections
292 and internal references accordingly

293 Strike section 509 in its entirety and renumber the remaining sections
294 and internal references accordingly

295 After the last section, add the following and renumber sections and
296 internal references accordingly:

297 "Sec. 501. Section 8-347 of the general statutes is repealed and the
298 following is substituted in lieu thereof (*Effective July 1, 2022*):

299 (a) The Commissioner of Housing shall establish and administer a
300 rent bank program of grants to ensure housing for families whose
301 income does not exceed sixty per cent of the median income in the state,
302 including those receiving temporary family assistance, who are either at
303 risk of becoming homeless or in imminent danger of eviction or
304 foreclosure.

305 (b) To be eligible for assistance under this section, a family shall [(1)]

306 document, as appropriate, loss of income or increase in expenses
307 including, but not limited to, loss of employment, medical disability or
308 emergency, loss or delay in receipt of other benefits, natural or man-
309 made disaster, substantial and permanent change in household
310 composition [and] or any other condition which the commissioner
311 determines constitutes a severe hardship and is not likely to recur. [and
312 (2) participate in the assessment and mediation program established
313 under section 8-347a.]

314 (c) No family shall receive financial assistance under this section in
315 excess of [one thousand two hundred] three thousand five hundred
316 dollars during any eighteen consecutive months.

317 (d) The commissioner may adopt regulations in accordance with
318 chapter 54 to determine eligibility standards for grants under this
319 section and to carry out the purposes of this section.

320 Sec. 502. Subsections (a) and (b) of section 12-408e of the general
321 statutes are repealed and the following is substituted in lieu thereof
322 (*Effective July 1, 2023*):

323 (a) As used in this section:

324 (1) "Marketplace facilitator" means any person who (A) facilitates
325 retail sales of at least two hundred fifty thousand dollars during the
326 prior twelve-month period by marketplace sellers by providing a forum
327 that lists or advertises tangible personal property subject to tax under
328 this chapter or taxable services, including digital goods, for sale by such
329 marketplace sellers, (B) directly or indirectly through agreements or
330 arrangements with third parties, collects receipts from the customer and
331 remits payments to the marketplace sellers, and (C) receives
332 compensation or other consideration for such services;

333 (2) "Marketplace seller" means any person who has an agreement
334 with a marketplace facilitator regarding retail sales of such person,
335 whether or not such person is required to obtain a permit under section
336 12-409; and

337 (3) "Forum" means a physical or electronic place, including, but not
338 limited to, a store, a booth, an Internet web site, a catalog or a dedicated
339 sales software application, where tangible personal property or taxable
340 services are offered for sale.

341 (b) (1) A marketplace facilitator shall be considered the retailer of
342 each sale such facilitator facilitates on its forum for a marketplace seller.
343 Each marketplace facilitator shall ~~[(1)]~~ (A) be required to collect and
344 remit for each such sale any tax imposed under section 12-408, ~~[(2)]~~ (B)
345 be responsible for all obligations imposed under this chapter as if such
346 marketplace facilitator was the retailer of such sale, and ~~[(3)]~~ (C) in
347 accordance with the provisions of subdivision (3) of section 12-426, keep
348 such records and information as may be required by the Commissioner
349 of Revenue Services to ensure proper collection and remittance of [said]
350 such tax.

351 (2) The provisions of subdivision (1) of this subsection shall not apply
352 to the facilitation by a marketplace facilitator of the rental of a passenger
353 motor vehicle or rental truck on behalf of a rental company, as those
354 terms are defined in section 12-692.

355 Sec. 503. (NEW) (*Effective July 1, 2022*) (a) As used in this section:

356 (1) "Gender-affirming health care services" means all medical care
357 relating to the treatment of gender dysphoria;

358 (2) "Reproductive health care services" includes all medical, surgical,
359 counseling or referral services relating to the human reproductive
360 system, including, but not limited to, services relating to pregnancy,
361 contraception or the termination of a pregnancy; and

362 (3) "Person" includes an individual, a partnership, an association, a
363 limited liability company or a corporation.

364 (b) When any person has had a judgment entered against such
365 person, in any state, where liability, in whole or in part, is based on the
366 alleged provision, receipt, assistance in receipt or provision, material

367 support for, or any theory of vicarious, joint, several or conspiracy
368 liability derived therefrom, for reproductive health care services and
369 gender-affirming health care services that are permitted under the laws
370 of this state, such person may recover damages from any party that
371 brought the action leading to that judgment or has sought to enforce that
372 judgment. Recoverable damages shall include: (1) Just damages created
373 by the action that led to that judgment, including, but not limited to,
374 money damages in the amount of the judgment in that other state and
375 costs, expenses and reasonable attorney's fees spent in defending the
376 action that resulted in the entry of a judgment in another state; and (2)
377 costs, expenses and reasonable attorney's fees incurred in bringing an
378 action under this section as may be allowed by the court.

379 (c) The provisions of this section shall not apply to a judgment
380 entered in another state that is based on: (1) An action founded in tort,
381 contract or statute, and for which a similar claim would exist under the
382 laws of this state, brought by the patient who received the reproductive
383 health care services or gender-affirming health care services upon which
384 the original lawsuit was based or the patient's authorized legal
385 representative, for damages suffered by the patient or damages derived
386 from an individual's loss of consortium of the patient; (2) an action
387 founded in contract, and for which a similar claim would exist under
388 the laws of this state, brought or sought to be enforced by a party with
389 a contractual relationship with the person that is the subject of the
390 judgment entered in another state; or (3) an action where no part of the
391 acts that formed the basis for liability occurred in this state.

392 Sec. 504. (NEW) (*Effective July 1, 2022*) (a) Except as provided in
393 sections 52-146c to 52-146k, inclusive, sections 52-146o, 52-146p, 52-146q
394 and 52-146s of the general statutes and subsection (b) of this section, in
395 any civil action or any proceeding preliminary thereto or in any probate,
396 legislative or administrative proceeding, no covered entity, as defined
397 in 45 CFR 160.103, shall disclose (1) any communication made to such
398 covered entity, or any information obtained by such covered entity
399 from, a patient or the conservator, guardian or other authorized legal
400 representative of a patient relating to reproductive health care services

401 or gender-affirming health care services, as defined in section 503 of this
402 act, that are permitted under the laws of this state, or (2) any information
403 obtained by personal examination of a patient relating to reproductive
404 health care services or gender-affirming health care services, as defined
405 in section 503 of this act, that are permitted under the laws of this state,
406 unless the patient or that patient's conservator, guardian or other
407 authorized legal representative explicitly consents in writing to such
408 disclosure. A covered entity shall inform the patient or the patient's
409 conservator, guardian or other authorized legal representative of the
410 patient's right to withhold such written consent.

411 (b) Written consent of the patient or the patient's conservator,
412 guardian or other authorized legal representative shall not be required
413 for the disclosure of such communication or information (1) pursuant to
414 the laws of this state or the rules of court prescribed by the Judicial
415 Branch, (2) by a covered entity against whom a claim has been made, or
416 there is a reasonable belief will be made, in such action or proceeding,
417 to the covered entity's attorney or professional liability insurer or such
418 insurer's agent for use in the defense of such action or proceeding, (3) to
419 the Commissioner of Public Health for records of a patient of a covered
420 entity in connection with an investigation of a complaint, if such records
421 are related to the complaint, or (4) if child abuse, abuse of an elderly
422 individual, abuse of an individual who is physically disabled or
423 incompetent or abuse of an individual with intellectual disability is
424 known or in good faith suspected.

425 (c) Nothing in this section shall be construed to impede the lawful
426 sharing of medical records as permitted by state or federal law or the
427 rules of the court prescribed by the Judicial Branch, except in the case of
428 a subpoena commanding the production, copying or inspection of
429 medical records relating to reproductive health care services or gender-
430 affirming health care services, as defined in section 503 of this act.

431 Sec. 505. (NEW) (*Effective July 1, 2022*) Notwithstanding the
432 provisions of section 52-155 of the general statutes and section 46 of
433 substitute house bill 5393 of the current session, a judge, justice of the

434 peace, notary public or commissioner of the Superior Court shall not
435 issue a subpoena requested by a commissioner, appointed according to
436 the laws or usages of any other state or government, or by any court of
437 the United States or of any other state or government, when such
438 subpoena relates to reproductive health care services or gender-
439 affirming health care services, as defined in section 503 of this act, that
440 are permitted under the laws of this state, unless the subpoena relates
441 to: (1) An out-of-state action founded in tort, contract or statute, for
442 which a similar claim would exist under the laws of this state, brought
443 by a patient or the patient's authorized legal representative, for damages
444 suffered by the patient or damages derived from an individual's loss of
445 consortium of the patient; or (2) an out-of-state action founded in
446 contract, and for which a similar claim would exist under the laws of
447 this state, brought or sought to be enforced by a party with a contractual
448 relationship with the person that is the subject of the subpoena
449 requested by a commissioner appointed according to the laws or usages
450 of another state.

451 Sec. 506. Subsection (b) of section 54-82i of the general statutes is
452 repealed and the following is substituted in lieu thereof (*Effective July 1,*
453 *2022*):

454 (b) If a judge of a court of record in any state which by its laws has
455 made provision for commanding persons within that state to attend and
456 testify in this state certifies, under the seal of such court, that there is a
457 criminal prosecution pending in such court, or that a grand jury
458 investigation has commenced or is about to commence, that a person
459 being within this state is a material witness in such prosecution or grand
460 jury investigation and that the presence of such witness will be required
461 for a specified number of days, upon presentation of such certificate to
462 any judge of a court of record in the judicial district in which such
463 person is, such judge shall fix a time and place for a hearing and shall
464 make an order directing the witness to appear at such time and place for
465 such hearing. If, at such hearing, the judge determines that the witness
466 is material and necessary, that it will not cause undue hardship to the
467 witness to be compelled to attend and testify in the prosecution or a

468 grand jury investigation in the other state and that the laws of such other
469 state and the laws of any other state through which the witness may be
470 required to pass by ordinary course of travel will give to such witness
471 protection from arrest and from the service of civil or criminal process,
472 the judge shall issue a summons, with a copy of the certificate attached,
473 directing the witness to attend and testify in the court where the
474 prosecution is pending, or where a grand jury investigation has
475 commenced or is about to commence at a time and place specified in the
476 summons, except that no judge shall issue a summons in a case where
477 prosecution is pending, or where a grand jury investigation has
478 commenced or is about to commence for a criminal violation of a law of
479 such other state involving the provision or receipt of or assistance with
480 reproductive health care services or gender-affirming health care
481 services, as defined in section 503 of this act, that are legal in this state,
482 unless the acts forming the basis of the prosecution or investigation
483 would also constitute an offense in this state. At any such hearing, the
484 certificate shall be prima facie evidence of all the facts stated therein. If
485 such certificate recommends that the witness be taken into immediate
486 custody and delivered to an officer of the requesting state to assure the
487 attendance of the witness in such state, such judge may, in lieu of
488 notification of the hearing, direct that such witness be forthwith brought
489 before such judge for such hearing, and, being satisfied, at such hearing,
490 of the desirability of such custody and delivery, of which desirability
491 such certificate shall be prima facie proof, may, in lieu of issuing a
492 subpoena or summons, order that such witness be forthwith taken into
493 custody and delivered to an officer of the requesting state. If such
494 witness, after being paid or tendered by an authorized person the same
495 amount per mile as provided for state employees pursuant to section 5-
496 141c for each mile by the ordinary traveled route to and from the court
497 where the prosecution is pending and five dollars each day that such
498 witness is required to travel and attend as a witness, fails, without good
499 cause, to attend and testify as directed in the summons, the witness shall
500 be punished in the manner provided for the punishment of any witness
501 who disobeys a summons issued from a court of record in this state.

502 Sec. 507. (NEW) (*Effective July 1, 2022*) No public agency, as defined
503 in section 1-200 of the general statutes, or employee, appointee, officer
504 or official or any other person acting on behalf of a public agency may
505 provide any information or expend or use time, money, facilities,
506 property, equipment, personnel or other resources in furtherance of any
507 interstate investigation or proceeding seeking to impose civil or criminal
508 liability upon a person or entity for (1) the provision, seeking or receipt
509 of or inquiring about reproductive health care services or gender-
510 affirming health care services, as defined in section 503 of this act, that
511 are legal in this state, or (2) assisting any person or entity providing,
512 seeking, receiving or responding to an inquiry about reproductive
513 health care services or gender-affirming health care services, as defined
514 in section 503 of this act, that are legal in this state. This section shall not
515 apply to any investigation or proceeding where the conduct subject to
516 potential liability under the investigation or proceeding would be
517 subject to liability under the laws of this state if committed in this state.

518 Sec. 508. Section 19a-602 of the general statutes is repealed and the
519 following is substituted in lieu thereof (*Effective July 1, 2022*):

520 (a) The decision to terminate a pregnancy prior to the viability of the
521 fetus shall be solely that of the [pregnant woman] patient in consultation
522 with [her] the patient's physician or, pursuant to the provisions of
523 subsection (d) of this section, the patient's advanced practice registered
524 nurse, nurse-midwife or physician assistant.

525 (b) No abortion may be performed upon a [pregnant woman] patient
526 after viability of the fetus except when necessary to preserve the life or
527 health of the [pregnant woman] patient.

528 (c) A physician licensed pursuant to chapter 370 may perform an
529 abortion, as defined in section 19a-912.

530 (d) An advanced practice registered nurse licensed pursuant to
531 chapter 378, a nurse-midwife licensed pursuant to chapter 377 and a
532 physician assistant licensed pursuant to chapter 370 may perform
533 medication and aspiration abortions under and in accordance with said

534 chapters.

535 Sec. 509. (*Effective July 1, 2022*) The amount allocated pursuant to
536 section 41 of special act 21-15, as amended by section 306 of public act
537 21-2 of the June special session, section 3 of special act 22-2 and section
538 10 of this act, to the Department of Public Health for ICHC School Based
539 Health Centers shall be distributed as follows: (1) As a grant-in-aid to
540 the operator of the school-based health center at Synergy Alternative
541 High School in East Hartford for the expansion of hours for the
542 provision of primary care and behavioral health services, (2) as a grant-
543 in-aid to the operator of the school-based health center at Langford
544 Elementary School in East Hartford for the expansion of hours for the
545 provision of primary care and behavioral health services, (3) as a grant-
546 in-aid for the establishment of a new school-based health center at
547 Woodland School in East Hartford that will provide primary care and
548 behavioral health services, and (4) as a grant-in-aid for the establishment
549 of a new school-based health center at Sunset Ridge Middle School in
550 East Hartford that will provide primary care and behavioral health
551 services.

552 Sec. 510. (*Effective from passage*) Notwithstanding the provisions of
553 section 10-262j of the general statutes, for the fiscal year ending June 30,
554 2023, the provisions of said section 10-262j shall not apply to the local
555 board of education for the town of Stratford.

556 Sec. 511. Subsection (a) of section 10-285a of the general statutes is
557 repealed and the following is substituted in lieu thereof (*Effective June 1,*
558 *2022*):

559 (a) (1) The percentage of school building project grant money a local
560 board of education may be eligible to receive, under the provisions of
561 section 10-286, shall be assigned by the Commissioner of Administrative
562 Services in accordance with the percentage calculated by the
563 Commissioner of Education as follows: ~~[(1)]~~ (A) For grants approved
564 pursuant to subsection (b) of section 10-283 for which application is
565 made on and after July 1, 1991, and before July 1, 2011, ~~[(A)]~~ (i) each

566 town shall be ranked in descending order from one to one hundred
567 sixty-nine according to such town's adjusted equalized net grand list per
568 capita, as defined in section 10-261; and [(B)] (ii) based upon such
569 ranking, a percentage of not less than twenty nor more than eighty shall
570 be determined for each town on a continuous scale; [(2)] (B) for grants
571 approved pursuant to subsection (b) of section 10-283 for which
572 application is made on and after July 1, 2011, and before July 1, 2017,
573 [(A)] (i) each town shall be ranked in descending order from one to one
574 hundred sixty-nine according to such town's adjusted equalized net
575 grand list per capita, as defined in section 10-261, and [(B)] (ii) based
576 upon such ranking, [(i)] (I) a percentage of not less than ten nor more
577 than seventy shall be determined for new construction or replacement
578 of a school building for each town on a continuous scale, and [(ii)] (II) a
579 percentage of not less than twenty nor more than eighty shall be
580 determined for renovations, extensions, code violations, roof
581 replacements and major alterations of an existing school building and
582 the new construction or replacement of a school building when a town
583 or regional school district can demonstrate that a new construction or
584 replacement is less expensive than a renovation, extension or major
585 alteration of an existing school building for each town on a continuous
586 scale; [and (3)] (C) for grants approved pursuant to subsection (b) of
587 section 10-283 for which application is made on and after July 1, 2017,
588 [(A)] and before June 1, 2022, (i) each town shall be ranked in descending
589 order from one to one hundred sixty-nine according to the adjusted
590 equalized net grand list per capita, as defined in section 10-261, of the
591 town two, three and four years prior to the fiscal year in which
592 application is made, [and (B)] (ii) based upon such ranking, [(i)] (I) a
593 percentage of not less than ten nor more than seventy shall be
594 determined for new construction or replacement of a school building for
595 each town on a continuous scale, and [(ii)] (II) a percentage of not less
596 than twenty nor more than eighty shall be determined for renovations,
597 extensions, code violations, roof replacements and major alterations of
598 an existing school building and the new construction or replacement of
599 a school building when a town or regional school district can
600 demonstrate that a new construction or replacement is less expensive

601 than a renovation, extension or major alteration of an existing school
602 building for each town on a continuous scale; and (D) except as
603 otherwise provided in subdivision (2) of this subsection, for grants
604 approved pursuant to subsection (b) of section 10-283 for which
605 application is made on and after June 1, 2022, (i) each town shall be
606 ranked in descending order from one to one hundred sixty-nine
607 according to the adjusted equalized net grand list per capita, as defined
608 in section 10-261, of the town two, three and four years prior to the fiscal
609 year in which application is made, and (ii) based upon such ranking, (I)
610 a percentage of not less than ten nor more than seventy shall be
611 determined for new construction or replacement of a school building for
612 each town on a continuous scale, and (II) a percentage of not less than
613 twenty nor more than eighty shall be determined for renovations,
614 extensions, code violations, roof replacements and major alterations of
615 an existing school building and the new construction or replacement of
616 a school building when a town or regional school district can
617 demonstrate that a new construction or replacement is less expensive
618 than a renovation, extension or major alteration of an existing school
619 building for each town on a continuous scale.

620 (2) For grants approved pursuant to subsection (b) of section 10-283
621 for which application is made prior to July 1, 2047, the percentage of
622 school building project grant money a local board of education for (A)
623 any town with a total population of eighty thousand or greater may be
624 eligible to receive shall be the greater of the percentage calculated
625 pursuant to subdivision (1) of this subsection or sixty per cent, and (B)
626 the town of Cheshire shall be the greater of the percentage calculated
627 pursuant to subdivision (1) of this subsection or fifty per cent.

628 Sec. 512. Section 19a-7h of the general statutes is repealed and the
629 following is substituted in lieu thereof (*Effective July 1, 2022*):

630 (a) As used in this section, "health care provider" means a person who
631 has direct or supervisory responsibility for the administration of a
632 vaccine or assessment of immunization status, including a physician or
633 physician assistant licensed pursuant to chapter 370, a nurse-midwife

634 licensed pursuant to chapter 377, an advanced practice registered nurse
635 or registered nurse licensed pursuant to chapter 378, a pharmacist
636 licensed pursuant to chapter 400j, or an individual authorized under the
637 general statutes or federal law to administer a vaccine.

638 [(a)] (b) The Commissioner of Public Health or [his] the
639 commissioner's designee [may, within the limitations of available
640 resources,] shall establish and maintain an immunization information
641 system for the purpose of assuring [timely childhood] vaccine
642 recipient's access to their immunization [an ongoing registry of all
643 children who have not begun the first grade of school including all
644 newborns] records. The [registry] immunization information system
645 shall include such information as is necessary to accurately identify a
646 [child] vaccine recipient and to assess such recipient's current
647 immunization status.

648 [(b)] (c) [For purposes of this section, "health care provider" means a
649 person who has direct or supervisory responsibility for the delivery of
650 immunization including licensed physicians, nurse practitioners, nurse
651 midwives, physician assistants and nurses.] Each health care provider
652 who has [provided health care] administered a vaccine to a [child listed
653 in the registry] person in the state shall report, [to] in a form and manner
654 prescribed by the commissioner, or the commissioner's designee,
655 [sufficient information to identify the child and] information, which
656 shall include, but need not be limited to, (1) the name and date of birth
657 of the vaccine recipient, (2) the name and date of each vaccine dose given
658 to [that child or] the vaccine recipient, (3) any other information deemed
659 necessary by the commissioner, and (4) when appropriate,
660 contraindications or exemptions to administration of each vaccine dose.
661 [Reports shall be made by such means determined by the commissioner
662 to result in timely reporting.] Each health care provider shall provide to
663 a vaccine recipient, a vaccine recipient's court-appointed guardian or
664 conservator, if applicable, or, in the case of a child who received a
665 vaccine, such child's parent or guardian information regarding how
666 such vaccine recipient or such child may decline enrollment in the
667 immunization information system.

668 (d) Each health care provider intending to administer vaccines to any
669 [child listed on the registry and each parent or guardian of such child
670 shall be provided] person may use the immunization information
671 system to determine current information [as contained in the registry]
672 on the immunization status of [the child] such person for the purposes
673 of determining whether [additional doses of recommended routine
674 childhood immunizations are needed] such person requires
675 immunizations, or to officially document immunization status to meet
676 state [day] child care, [or] school or higher education immunization
677 entry requirements pursuant to sections 10-204a, 10a-155, 19a-79 and
678 19a-87b and regulations adopted thereunder.

679 (e) Each [director of health of any town, city or health district and
680 each] school nurse who is required to verify the immunization status for
681 children enrolled in prekindergarten to grade twelve, inclusive, at a
682 public or private school in any town, city or school district pursuant to
683 section 10-204a shall be provided with sufficient information on the
684 children who live in [his or her] the school nurse's jurisdiction and who
685 are listed on the [registry] immunization information system to enable
686 determination of which children are overdue for scheduled
687 immunizations and to enable provision of outreach to assist in getting
688 each such child vaccinated.

689 (f) The commissioner, or the commissioner's designee, shall provide
690 the director of health of any municipality or health district with
691 sufficient information on the persons who live in such director's
692 jurisdiction and who are listed on the immunization information system
693 in order to address undervaccinated communities and improve health
694 equity.

695 (g) The commissioner may use the information in the immunization
696 information system for the purposes set forth in sections 19a-25 and 19a-
697 215 and the regulations promulgated pursuant to said sections. The
698 commissioner, or the commissioner's designee, may exchange
699 information in the immunization information system with federal
700 agencies providing health care services and other states' immunization

701 information systems for the purposes described in this section.

702 (h) The commissioner shall provide to a vaccine recipient, a vaccine
703 recipient's court-appointed guardian or conservator, if applicable, or, in
704 the case of a child who received a vaccine, such child's parent or
705 guardian access to any information that was provided by a health care
706 provider to the Department of Public Health through the immunization
707 information system regarding such person's vaccination status upon
708 request by such recipient, guardian, conservator, parent or guardian.

709 [(c)] (i) Except as specified in subsections [(a) and] (b) to (h), inclusive,
710 of this section, all personal information including vaccination status and
711 dates of vaccination of [individuals] persons shall be confidential
712 pursuant to section 19a-25 and shall not be further disclosed without the
713 authorization of the [child or the child's legal guardian] vaccine
714 recipient, the vaccine recipient's court-appointed guardian or
715 conservator, if applicable, or, in the case of a child who received a
716 vaccine, such child's parent or guardian.

717 (j) The immunization information system shall comply with the
718 National Centers for Disease Control and Prevention's Immunization
719 Information System Functional Standards, as amended from time to
720 time.

721 [(j)](k) The commissioner shall adopt regulations, [pursuant to] in
722 accordance with the provisions of chapter 54, [to specify] to implement
723 the provisions of this section, including, but not limited to, regulations
724 specifying (1) how information on vaccinations [or exemptions from
725 vaccination] and, when appropriate, contraindications or exemptions to
726 administration of each vaccine dose, is reported in a timely manner to
727 the [registry,] immunization information system, (2) how information
728 on the [registry] immunization information system is made available to
729 [health care providers, parents or guardians, directors of health and
730 school nurses,] persons authorized to receive such information pursuant
731 to subsections (b) to (h), inclusive, of this section, and (3) how [parents
732 or guardians] a vaccine recipient, a vaccine recipient's court-appointed

733 guardian or conservator, if applicable, or, in the case of a child who
734 received a vaccine, such child's parent or guardian may decline [their
735 child's] enrollment in the [registry, and to otherwise implement the
736 provisions of this section] immunization information system.

737 [(k)] (l) The commissioner shall, in consultation with the Office of
738 Health Strategy, adopt regulations, in accordance with the provisions of
739 chapter 54, to facilitate interoperability between the immunization
740 information system and the State-wide Health Information Exchange
741 established pursuant to section 17b-59d. The commissioner may
742 implement policies and procedures necessary to administer the
743 provisions of this section while in the process of adopting such policies
744 and procedures as regulations, provided the department posts such
745 policies and procedures on the eRegulations System prior to adopting
746 them. Policies and procedures implemented pursuant to this section
747 shall be valid until regulations are adopted in accordance with the
748 provisions of chapter 54.

749 Sec. 513. Subsection (b) of section 19a-7f of the general statutes is
750 repealed and the following is substituted in lieu thereof (*Effective July 1,*
751 *2022*):

752 (b) (1) Commencing October 1, 2011, one group health care provider
753 located in Bridgeport and one group health care provider located in
754 New Haven, as identified by the Commissioner of Public Health, and
755 any health care provider located in Hartford who administers vaccines
756 to children under the federal Vaccines For Children immunization
757 program that is operated by the Department of Public Health under
758 authority of 42 USC 1396s may select under said federal program, and
759 the department shall provide, any vaccine licensed by the federal Food
760 and Drug Administration, including any combination vaccine and
761 dosage form, that is (A) recommended by the National Centers for
762 Disease Control and Prevention Advisory Committee on Immunization
763 Practices, and (B) made available to the department by the National
764 Centers for Disease Control and Prevention.

765 (2) Not later than June 1, 2012, the Commissioner of Public Health
766 shall provide an evaluation of the vaccine program established in
767 subdivision (1) of this subsection to the joint standing committee of the
768 General Assembly having cognizance of matters relating to public
769 health. Such evaluation shall include, but not be limited to, an
770 assessment of the program's impact on child immunization rates, an
771 assessment of any health or safety risks posed by the program, and
772 recommendations regarding future expansion of the program.

773 (3) (A) Provided the evaluation submitted pursuant to subdivision (2)
774 of this subsection does not indicate a significant reduction in child
775 immunization rates or an increased risk to the health and safety of
776 children, commencing October 1, 2012, (i) any health care provider who
777 administers vaccines to children under the federal Vaccines For
778 Children immunization program that is operated by the Department of
779 Public Health under authority of 42 USC 1396s may select, and the
780 department shall provide, any vaccine licensed by the federal Food and
781 Drug Administration, including any combination vaccine and dosage
782 form, that is (I) recommended by the National Centers for Disease
783 Control and Prevention Advisory Committee on Immunization
784 Practices, and (II) made available to the department by the National
785 Centers for Disease Control and Prevention, and (ii) any health care
786 provider who administers vaccines to children may select, and the
787 department shall provide, subject to inclusion in such program due to
788 available appropriations, any vaccine licensed by the federal Food and
789 Drug Administration, including any combination vaccine and dosage
790 form, that is (I) recommended by the National Centers for Disease
791 Control and Prevention Advisory Committee on Immunization
792 Practices, (II) made available to the department by the National Centers
793 for Disease Control and Prevention, and (III) equivalent, as determined
794 by the commissioner, to the cost for vaccine series completion of
795 comparable available licensed vaccines.

796 (B) Commencing January 1, 2013, (i) any health care provider who
797 administers vaccines to children under the federal Vaccines For
798 Children immunization program that is operated by the Department of

799 Public Health under authority of 42 USC 1396s shall utilize, and the
800 department shall provide, any vaccine licensed by the federal Food and
801 Drug Administration, including any combination vaccine and dosage
802 form, that is (I) recommended by the National Centers for Disease
803 Control and Prevention Advisory Committee on Immunization
804 Practices, and (II) made available to the department by the National
805 Centers for Disease Control and Prevention, and (ii) any health care
806 provider who administers vaccines to children shall utilize, and the
807 department shall provide, subject to inclusion in such program due to
808 available appropriations, any vaccine licensed by the federal Food and
809 Drug Administration, including any combination vaccine and dosage
810 form, that is (I) recommended by the National Centers for Disease
811 Control and Prevention Advisory Committee on Immunization
812 Practices, (II) made available to the department by the National Centers
813 for Disease Control and Prevention, and (III) equivalent, as determined
814 by the commissioner, to the cost for vaccine series completion of
815 comparable available licensed vaccines.

816 (C) For purposes of subparagraphs (A)(ii) and (B)(ii) of this
817 subdivision, "comparable" means a vaccine (i) protects a recipient
818 against the same infection or infections, (ii) has similar safety and
819 efficacy profiles, (iii) requires the same number of doses, and (iv) is
820 recommended for similar populations by the National Centers for
821 Disease Control and Prevention.

822 (D) On and after July 1, 2022, any health care provider that
823 administers vaccines to children under the immunization program
824 described in subparagraph (B) of this subdivision shall order such
825 vaccines using the immunization information system in a form and
826 manner prescribed by the Commissioner of Public Health.

827 (4) (A) The provisions of this subsection shall not apply in the event
828 of a public health emergency, as defined in section 19a-131, or an attack,
829 major disaster, emergency or disaster emergency, as those terms are
830 defined in section 28-1.

831 (B) Nothing in this subsection shall require a health care provider to
832 procure a vaccine from the Department of Public Health when such
833 provider is directed by said department to procure such vaccine from
834 another source, including, but not limited to, during a declared national
835 or state vaccine shortage.

836 (C) Nothing in this subsection shall require a health care provider to
837 utilize or administer a vaccine provided by said department if, based
838 upon such provider's medical judgment, (i) administration of such
839 vaccine is not medically appropriate, or (ii) the administration of
840 another vaccine that said department is not authorized to supply under
841 subdivision (3) of this subsection is more medically appropriate.

842 (5) No health care provider shall seek or receive remuneration for or
843 sell any vaccine serum provided by said department under this section.
844 Nothing in this section shall prohibit a health care provider from
845 charging or billing for administering a vaccine.

846 (6) Not later than January 1, 2014, said department shall submit a
847 report to the General Assembly, in accordance with section 11-4a,
848 evaluating the effectiveness of implementing expanded vaccine choice
849 and universal health care provider participation.

850 Sec. 514. Subsection (a) of section 19a-7j of the general statutes is
851 repealed and the following is substituted in lieu thereof (*Effective July 1,*
852 *2022*):

853 (a) Not later than September first, annually, the Secretary of the Office
854 of Policy and Management, in consultation with the Commissioner of
855 Public Health, shall (1) determine the amount appropriated for the
856 following purposes: (A) To purchase, store and distribute vaccines for
857 routine immunizations included in the schedule for active
858 immunization required by section 19a-7f; (B) to purchase, store and
859 distribute (i) vaccines to prevent hepatitis A and B in persons of all ages,
860 as recommended by the schedule for immunizations published by the
861 National Advisory Committee for Immunization Practices, (ii)
862 antibiotics necessary for the treatment of tuberculosis and biologics and

863 antibiotics necessary for the detection and treatment of tuberculosis
864 infections, and (iii) antibiotics to support treatment of patients in
865 communicable disease control clinics, as defined in section 19a-216a; (C)
866 to administer the immunization program described in section 19a-7f;
867 and (D) to provide services needed to collect up-to-date information on
868 childhood immunizations for all children enrolled in Medicaid who
869 reach two years of age during the year preceding the current fiscal year,
870 to incorporate such information into the [childhood immunization
871 registry, as defined] immunization information system, established
872 pursuant to section 19a-7h, (2) calculate the difference between the
873 amount expended in the prior fiscal year for the purposes set forth in
874 subdivision (1) of this subsection and the amount of the appropriation
875 used for the purpose of the health and welfare fee established in
876 subparagraph (A) of subdivision (2) of subsection (b) of this section in
877 that same year, and (3) inform the Insurance Commissioner of such
878 amounts.

879 Sec. 515. Subsection (a) of section 19a-7r of the 2022 supplement to
880 the general statutes is repealed and the following is substituted in lieu
881 thereof (*Effective July 1, 2022*):

882 (a) There is established an Advisory Committee on Medically
883 Contraindicated Vaccinations within the Department of Public Health
884 for the purpose of advising the Commissioner of Public Health on issues
885 concerning exemptions from state or federal requirements for
886 vaccinations that result from a physician, physician assistant or
887 advanced practice registered nurse stating that a vaccination is
888 medically contraindicated for a person due to the medical condition of
889 such person. Said advisory committee shall not be responsible for
890 confirming or denying any determination by a physician, physician
891 assistant or advanced practice registered nurse that a vaccination is
892 medically contraindicated for a specific individual. In order to carry out
893 its duties, the advisory committee shall (1) have access to the [childhood
894 immunization registry] immunization information system established
895 by the department pursuant to section 19a-7h, (2) evaluate the process
896 used by the department in collecting data concerning exemptions

897 resulting from a vaccination being medically contraindicated and
898 whether the department should have any oversight over such
899 exemptions, (3) examine whether enrollment of an unvaccinated child
900 into a program operated by a public or nonpublic school, institution of
901 higher education, child care center or group child care home should be
902 conditioned upon the child meeting certain criteria, (4) calculate the
903 ratio of school nurses to students in each public and nonpublic school in
904 the state and the funding issues surrounding such ratio, (5) assess
905 whether immunizations should be required more frequently than prior
906 to enrollment into a program operated by a public or nonpublic school
907 and prior to entering seventh grade, and (6) determine whether (A)
908 there are any discrepancies in the issuance of certificates stating that a
909 vaccine is medically contraindicated, and (B) to recommend continuing
910 education of physicians, physician assistants or advanced practice
911 registered nurses in vaccine contraindications and precautions. All
912 information obtained by the advisory committee from such registry
913 shall be confidential pursuant to section 19a-25.

914 Sec. 516. Subsections (a) and (b) of section 14-33 of the general statutes
915 are repealed and the following is substituted in lieu thereof (*Effective July*
916 *1, 2022, and applicable to assessment years commencing on or after October 1,*
917 *2023*):

918 (a) [If] (1) For assessment years commencing prior to October 1, 2023,
919 if any property tax, or any installment thereof, laid by any city, town,
920 borough or other taxing district upon a registered motor vehicle or
921 snowmobile remains unpaid, the tax collector of such city, town,
922 borough or other taxing district shall notify the Commissioner of Motor
923 Vehicles of such delinquency in accordance with subsection (e) of this
924 section and guidelines and procedures established by the commissioner.
925 The commissioner shall not issue registration for such motor vehicle or
926 snowmobile for the next registration period if, according to the
927 commissioner's records, it is then owned by the person against whom
928 such tax has been assessed or by any person to whom such vehicle has
929 not been transferred by bona fide sale. Unless notice has been received
930 by the commissioner under the provisions of section 14-33a, no such

931 registration shall be issued until the commissioner receives notification
932 that the tax obligation has been legally discharged; nor shall the
933 commissioner register any other motor vehicle, snowmobile, all-terrain
934 vehicle or vessel in the name of such person, except that the
935 commissioner may continue to register other vehicles owned by a
936 leasing or rental firm licensed pursuant to section 14-15, and may issue
937 such registration to any private owner of three or more paratransit
938 vehicles in direct proportion to the percentage of total tax due on such
939 vehicles which has been paid and notice of payment on which has been
940 received. The Commissioner of Motor Vehicles may immediately
941 suspend or cancel all motor vehicle, snowmobile, all-terrain vehicle or
942 vessel registrations issued in the name of any person [(1)] (A) who has
943 been reported as delinquent and whose registration was renewed
944 through an error or through the production of false evidence that the
945 delinquent tax on any motor vehicle or snowmobile had been paid, or
946 [(2)] (B) who has been reported by a tax collector as having paid a
947 property tax on a motor vehicle or snowmobile with a check which was
948 dishonored by a bank and such tax remains unpaid. Any person
949 aggrieved by any action of the commissioner under this section may
950 appeal therefrom in the manner provided in section 14-134. For the
951 purposes of this subsection, "paratransit vehicle" means a motor bus,
952 taxicab or motor vehicle in livery service operated under a certificate of
953 convenience and necessity issued by the Department of Transportation
954 or by a transit district and which is on call or demand or used for the
955 transportation of passengers for hire.

956 (2) For assessment years commencing on or after October 1, 2023, if
957 any property tax, or any installment thereof, laid by any city, town,
958 borough or other taxing district upon a motor vehicle remains unpaid,
959 regardless of whether such motor vehicle is classified on the grand list
960 as a registered motor vehicle or personal property pursuant to section
961 12-41, the tax collector of such city, town, borough or other taxing
962 district shall notify the Commissioner of Motor Vehicles of such
963 delinquency in accordance with subsection (e) of this section and
964 guidelines and procedures established by the commissioner. The

965 commissioner shall not issue registration for such motor vehicle for the
966 next registration period if, according to the commissioner's records, it is
967 then owned by the person against whom such tax has been assessed or
968 by any person to whom such vehicle has not been transferred by bona
969 fade sale. Unless notice has been received by the commissioner under
970 the provisions of section 14-33a, no such registration shall be issued
971 until the commissioner receives notification that the tax obligation has
972 been legally discharged; nor shall the commissioner register any other
973 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of
974 such person, except that the commissioner may continue to register
975 other vehicles owned by a leasing or rental firm licensed pursuant to
976 section 14-15, and may issue such registration to any private owner of
977 three or more paratransit vehicles in direct proportion to the percentage
978 of total tax due on such vehicles which has been paid and notice of
979 payment on which has been received. The Commissioner of Motor
980 Vehicles may immediately suspend or cancel all motor vehicle,
981 snowmobile, all-terrain vehicle or vessel registrations issued in the
982 name of any person (A) who has been reported as delinquent and whose
983 registration was renewed through an error or through the production of
984 false evidence that the delinquent tax on any motor vehicle had been
985 paid, or (B) who has been reported by a tax collector as having paid a
986 property tax on a motor vehicle with a check which was dishonored by
987 a bank and such tax remains unpaid.

988 (b) [Notwithstanding] (1) For assessment years commencing prior to
989 October 1, 2023, notwithstanding the provisions of subsection (a) of this
990 section, the Commissioner of Motor Vehicles, in consultation with the
991 Treasurer and the Secretary of the Office of Policy and Management,
992 may enter into an agreement with the tax collector of any city, town,
993 borough or other taxing district whereby the commissioner shall collect
994 any property tax or any installment thereof on a registered motor
995 vehicle which remains unpaid from any person against whom such tax
996 has been assessed who makes application for registration for such motor
997 vehicle. [Each such]

998 (2) For assessment years commencing on and after October 1, 2023,

999 notwithstanding the provisions of subsection (a) of this section, the
1000 Commissioner of Motor Vehicles, in consultation with the Treasurer and
1001 the Secretary of the Office of Policy and Management, may enter into an
1002 agreement with the tax collector of any city, town, borough or other
1003 taxing district whereby the commissioner shall collect any property tax
1004 or any installment thereof on any motor vehicle which remains unpaid
1005 from any person against whom such tax has been assessed who makes
1006 application for registration for such motor vehicle.

1007 (3) Any agreement entered into pursuant to subdivision (1) or (2) of
1008 this subsection shall include a procedure for the remission of taxes
1009 collected to the city, town, borough or other taxing district, on a regular
1010 basis, and may provide that a fee be paid by the city, town, borough or
1011 other taxing district to the commissioner to cover any costs associated
1012 with the administration of the agreement. In the event an agreement is
1013 in effect, the commissioner shall immediately issue a registration for a
1014 motor vehicle owned by a person against whom such tax has been
1015 assessed upon receipt of payment of such tax and a service fee of two
1016 dollars, in addition to the fee prescribed for the renewal of the
1017 registration.

1018 Sec. 517. Section 14-163 of the general statutes is repealed and the
1019 following is substituted in lieu thereof (*Effective July 1, 2022, and*
1020 *applicable to assessment years commencing on or after October 1, 2023*):

1021 (a) [The] (1) For assessment years commencing prior to October 1,
1022 2023, the commissioner shall compile information concerning motor
1023 vehicles and snowmobiles subject to property taxation pursuant to
1024 section 12-71 using the records of the Department of Motor Vehicles and
1025 information reported by owners of motor vehicles and snowmobiles. In
1026 addition to any other information the owner of a motor vehicle or
1027 snowmobile is required to file with the commissioner by law, such
1028 owner shall provide the commissioner with the name of the town in
1029 which such owner's motor vehicle or snowmobile is to be set in the list
1030 for property tax purposes, pursuant to section 12-71. On or before
1031 December 1, 2004, and annually thereafter until and including

1032 December 1, 2022, the commissioner shall provide to each assessor in
1033 this state a list identifying motor vehicles and snowmobiles that are
1034 subject to property taxation in each such assessor's town. Said list shall
1035 include the names and addresses of the owners of such motor vehicles
1036 and snowmobiles, and the vehicle identification numbers for all such
1037 vehicles for which such numbers are available.

1038 (2) For assessment years commencing on or after October 1, 2023, the
1039 commissioner shall compile information concerning motor vehicles
1040 subject to property taxation pursuant to section 12-71, using the records
1041 of the Department of Motor Vehicles and information reported by
1042 owners of motor vehicles. In addition to any other information the
1043 owner of a motor vehicle is required to file with the commissioner by
1044 law, such owner shall provide the commissioner with the name of the
1045 town in which such owner's motor vehicle is to be set in the list for
1046 property tax purposes, pursuant to section 12-71. On or before
1047 November 1, 2023, and annually thereafter, the commissioner shall
1048 provide to each assessor in this state a list identifying motor vehicles
1049 that are subject to property taxation in each such assessor's town. Such
1050 list shall include the names and addresses of the owners of such motor
1051 vehicles and the vehicle identification numbers and manufacturer's
1052 suggested retail price for all such vehicles for which such information is
1053 available.

1054 (b) (1) On or before October 1, 2004, and annually thereafter until and
1055 including October 1, 2023, the commissioner shall provide to each
1056 assessor in this state a list identifying motor vehicles and snowmobiles
1057 in each such assessor's town that were registered subsequent to the first
1058 day of October of the assessment year immediately preceding, but prior
1059 to the first day of August in such assessment year, and that are subject
1060 to property taxation on a supplemental list pursuant to section 12-71b.
1061 In addition to the information for each such vehicle and snowmobile
1062 specified under subdivision (1) of subsection (a) of this section that is
1063 available to the commissioner, the list provided under this subsection
1064 shall include a code related to the date of registration of each such
1065 vehicle or snowmobile.

1066 (2) Not later than November 15, 2023, and monthly thereafter, the
1067 commissioner shall provide to each assessor in this state a list
1068 identifying motor vehicles in each such assessor's town that were
1069 registered during the immediately preceding month and that are subject
1070 to property taxation on a supplemental list pursuant to section 12-71b.
1071 In addition to the information for such vehicle specified under
1072 subdivision (2) of subsection (a) of this section that is available to the
1073 commissioner, the list provided under this subsection shall include a
1074 code related to the date of registration of each such vehicle.

1075 (c) No assessor or tax collector shall disclose any information
1076 contained in any list provided by the commissioner pursuant to
1077 subsections (a) and (b) of this section if the commissioner is not required
1078 to provide such information or if such information is protected from
1079 disclosure under state or federal law.

1080 Sec. 518. Section 12-71d of the general statutes is repealed and the
1081 following is substituted in lieu thereof (*Effective July 1, 2022, and*
1082 *applicable to assessment years commencing on or after October 1, 2023*):

1083 [On] (a) Prior to and including October 1, 2022, on or before the first
1084 day of October each year, the Secretary of the Office of Policy and
1085 Management shall recommend a schedule of motor vehicle values
1086 which shall be used by assessors in each municipality in determining
1087 the assessed value of motor vehicles for purposes of property taxation.
1088 For every vehicle not listed in the schedule the determination of the
1089 assessed value of any motor vehicle for purposes of the property tax
1090 assessment list in any municipality shall continue to be the
1091 responsibility of the assessor in such municipality, provided the
1092 legislative body of the municipality may, by resolution, approve any
1093 change in the assessor's method of valuing motor vehicles. Any appeal
1094 from the findings of assessors concerning motor vehicle values shall be
1095 made in accordance with provisions related to such appeals under this
1096 chapter. Such schedule of values shall include, to the extent that
1097 information for such purpose is available, the value for assessment
1098 purposes of any motor vehicle currently in use. The value for each motor

1099 vehicle as listed shall represent one hundred per cent of the average
1100 retail price applicable to such motor vehicle in this state as of the first
1101 day of October in such year as determined by said secretary in
1102 cooperation with the Connecticut Association of Assessing Officers.

1103 (b) Not later than October 1, 2023, and annually thereafter, the
1104 Secretary of the Office of Policy and Management shall, in consultation
1105 with the Connecticut Association of Assessing Officers, recommend a
1106 schedule of motor vehicle plate classes, which shall be used by assessors
1107 in each municipality in determining the classification of motor vehicles
1108 for purposes of property taxation. The value for each motor vehicle shall
1109 be determined by the schedule of depreciation described in subdivision
1110 (7) of subsection (b) of section 12-63. The determination of the assessed
1111 value of any vehicle for which a manufacturer's suggested retail price
1112 cannot be obtained for purposes of the property tax assessment list in
1113 any municipality shall be the responsibility of the assessor in such
1114 municipality, in consultation with the Connecticut Association of
1115 Assessing Officers. Any appeal from the findings of assessors
1116 concerning motor vehicle values shall be made in accordance with
1117 provisions related to such appeals under this chapter.

1118 Sec. 519. Section 12-63 of the general statutes is repealed and the
1119 following is substituted in lieu thereof (*Effective July 1, 2022*):

1120 (a) The present true and actual value of land classified as farm land
1121 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
1122 as open space land pursuant to section 12-107e, or as maritime heritage
1123 land pursuant to section 12-107g shall be based upon its current use
1124 without regard to neighborhood land use of a more intensive nature,
1125 provided in no event shall the present true and actual value of open
1126 space land be less than it would be if such open space land comprised a
1127 part of a tract or tracts of land classified as farm land pursuant to section
1128 12-107c. The present true and actual value of all other property shall be
1129 deemed by all assessors and boards of assessment appeals to be the fair
1130 market value thereof and not its value at a forced or auction sale.

1131 (b) (1) For the purposes of this subsection, (A) "electronic data
1132 processing equipment" means computers, printers, peripheral computer
1133 equipment, bundled software and any computer-based equipment
1134 acting as a computer, as defined in Section 168 of the Internal Revenue
1135 Code of 1986, or any subsequent corresponding internal revenue code
1136 of the United States, as from time to time amended; (B) "leased personal
1137 property" means tangible personal property which is the subject of a
1138 written or oral lease or loan on the assessment date, or any such
1139 property which has been so leased or loaned by the then current owner
1140 of such property for three or more of the twelve months preceding such
1141 assessment date; and (C) "original selling price" means the price at
1142 which tangible personal property is most frequently sold in the year that
1143 it was manufactured.

1144 (2) Any municipality may, by ordinance, adopt the provisions of this
1145 subsection to be applicable for the assessment year commencing
1146 October first of the assessment year in which a revaluation of all real
1147 property required pursuant to section 12-62 is performed in such
1148 municipality, and for each assessment year thereafter. If so adopted, the
1149 present true and actual value of tangible personal property, other than
1150 motor vehicles, shall be determined in accordance with the provisions
1151 of this subsection. If such property is purchased, its true and actual
1152 value shall be established in relation to the cost of its acquisition,
1153 including transportation and installation, and shall reflect depreciation
1154 in accordance with the schedules set forth in subdivisions (3) to (6),
1155 inclusive, of this subsection. If such property is developed and produced
1156 by the owner of such property for a purpose other than wholesale or
1157 retail sale or lease, its true and actual value shall be established in
1158 relation to its cost of development, production and installation and shall
1159 reflect depreciation in accordance with the schedules provided in
1160 subdivisions (3) to (6), inclusive, of this subsection. The provisions of
1161 this subsection shall not apply to property owned by a public service
1162 company, as defined in section 16-1.

1163 (3) The following schedule of depreciation shall be applicable with
1164 respect to electronic data processing equipment:

1165 (A) Group I: Computer and peripheral hardware, including, but not
 1166 limited to, personal computers, workstations, terminals, storage
 1167 devices, printers, scanners, computer peripherals and networking
 1168 equipment:

T6		Depreciated Value
T7		As Percentage
T8	Assessment Year	Of Acquisition
T9	Following Acquisition	Cost Basis
T10	First year	Seventy per cent
T11	Second year	Forty per cent
T12	Third year	Twenty per cent
T13	Fourth year and thereafter	Ten per cent

1169 (B) Group II: Other hardware, including, but not limited to, mini-
 1170 frame and main-frame systems with an acquisition cost of more than
 1171 twenty-five thousand dollars:

T14		Depreciated Value
T15		As Percentage
T16	Assessment Year	Of Acquisition
T17	Following Acquisition	Cost Basis
T18	First year	Ninety per cent
T19	Second year	Sixty per cent
T20	Third year	Forty per cent
T21	Fourth year	Twenty per cent
T22	Fifth year and thereafter	Ten per cent

1172 (4) The following schedule of depreciation shall be applicable with
 1173 respect to copiers, facsimile machines, medical testing equipment, and
 1174 any similar type of equipment that is not specifically defined as
 1175 electronic data processing equipment, but is considered by the assessor
 1176 to be technologically advanced:

T23		Depreciated Value
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T24		As Percentage
T25	Assessment Year	Of Acquisition
T26	Following Acquisition	Cost Basis
T27	First year	Ninety-five per cent
T28	Second year	Eighty per cent
T29	Third year	Sixty per cent
T30	Fourth year	Forty per cent
T31	Fifth year and thereafter	Twenty per cent

1177 (5) The following schedule of depreciation shall be applicable with
 1178 respect to machinery and equipment used in the manufacturing
 1179 process:

T32		Depreciated Value
T33		As Percentage
T34	Assessment Year	Of Acquisition
T35	Following Acquisition	Cost Basis
T36	First year	Ninety per cent
T37	Second year	Eighty per cent
T38	Third year	Seventy per cent
T39	Fourth year	Sixty per cent
T40	Fifth year	Fifty per cent
T41	Sixth year	Forty per cent
T42	Seventh year	Thirty per cent
T43	Eighth year and thereafter	Twenty per cent

1180 (6) The following schedule of depreciation shall be applicable with
 1181 respect to all tangible personal property other than that described in
 1182 subdivisions (3) to (5), inclusive, and subdivision (7) of this subsection:

T44		Depreciated Value
T45		As Percentage
T46	Assessment Year	Of Acquisition
T47	Following Acquisition	Cost Basis
T48	First year	Ninety-five per cent

T49	Second year	Ninety per cent
T50	Third year	Eighty per cent
T51	Fourth year	Seventy per cent
T52	Fifth year	Sixty per cent
T53	Sixth year	Fifty per cent
T54	Seventh year	Forty per cent
T55	Eighth year and thereafter	Thirty per cent

1183 (7) For assessment years commencing on or after October 1, 2023,
 1184 the following schedule of depreciation shall be applicable with respect
 1185 to motor vehicles based on the manufacturer's suggested retail price of
 1186 such motor vehicles, provided no motor vehicle shall be valued at an
 1187 amount less than five hundred dollars:

	<u>Age of Vehicle</u>	<u>Percentage of Manufacturer's Suggested Retail Price</u>
T56		
T57		
T58	<u>Up to year one</u>	<u>Eighty per cent</u>
T59	<u>Year two</u>	<u>Seventy-five per cent</u>
T60	<u>Year three</u>	<u>Seventy per cent</u>
T61	<u>Year four</u>	<u>Sixty-five per cent</u>
T62	<u>Year five</u>	<u>Sixty per cent</u>
T63	<u>Year six</u>	<u>Fifty-five per cent</u>
T64	<u>Year seven</u>	<u>Fifty per cent</u>
T65	<u>Year eight</u>	<u>Forty-five per cent</u>
T66	<u>Year nine</u>	<u>Forty per cent</u>
T67	<u>Year ten</u>	<u>Thirty-five per cent</u>
T68	<u>Year eleven</u>	<u>Thirty per cent</u>
T69	<u>Year twelve</u>	<u>Twenty-five per cent</u>
T70	<u>Year thirteen</u>	<u>Twenty per cent</u>
T71	<u>Year fourteen</u>	<u>Fifteen per cent</u>
T72	<u>Years fifteen to nineteen</u>	<u>Ten per cent</u>
T73	<u>Years twenty and beyond</u>	<u>Not less than</u>
T74		<u>five hundred dollars</u>
T75		

1188 [(7)] (8) The present true and actual value of leased personal property
1189 other than motor vehicles shall be determined in accordance with the
1190 provisions of this subdivision. Such value for any assessment year shall
1191 be established in relation to the original selling price for self-
1192 manufactured property or acquisition cost for acquired property and
1193 shall reflect depreciation in accordance with the schedules provided in
1194 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is
1195 unable to determine the original selling price of leased personal
1196 property, the present true and actual value thereof shall be its current
1197 selling price.

1198 [(8)] (9) With respect to any personal property which is prohibited by
1199 law from being sold, the present true and actual value of such property
1200 shall be established with respect to such property's original
1201 manufactured cost increased by a ratio the numerator of which is the
1202 total proceeds from the manufacturer's salable equipment sold and the
1203 denominator of which is the total cost of the manufacturer's salable
1204 equipment sold. Such value shall then be depreciated in accordance
1205 with the appropriate schedule in this subsection.

1206 [(9)] (10) The schedules of depreciation set forth in subdivisions (3) to
1207 (6), inclusive, of this subsection shall not be used with respect to
1208 videotapes, horses or other taxable livestock or electric cogenerating
1209 equipment.

1210 [(10)] (11) If the assessor determines that the value of any item of
1211 personal property, other than a motor vehicle, produced by the
1212 application of the schedules set forth in this subsection does not
1213 accurately reflect the present true and actual value of such item, the
1214 assessor shall adjust such value to reflect the present true and actual
1215 value of such item.

1216 [(11)] (12) Nothing in this subsection shall prevent any taxpayer from
1217 appealing any assessment made pursuant to this subsection if such
1218 assessment does not accurately reflect the present true and actual value
1219 of any item of such taxpayer's personal property.

1220 Sec. 520. Section 12-41 of the general statutes is repealed and the
1221 following is substituted in lieu thereof (*Effective July 1, 2022, and*
1222 *applicable to assessment years commencing on or after October 1, 2023*):

1223 (a) "Municipality", whenever used in this section, includes each town,
1224 consolidated town and city, and consolidated town and borough.

1225 (b) [No] (1) For assessment years commencing prior to October 1,
1226 2023, no person required by law to file an annual declaration of personal
1227 property shall include in such declaration motor vehicles that are
1228 registered in the office of the state Commissioner of Motor Vehicles.
1229 With respect to any vehicle subject to taxation in a town other than the
1230 town in which such vehicle is registered, pursuant to section 12-71,
1231 information concerning such vehicle may be included in a declaration
1232 filed pursuant to this section or section 12-43, or on a report filed
1233 pursuant to section 12-57a.

1234 (2) For assessment years commencing on or after October 1, 2023, any
1235 person required to file an annual declaration of tangible personal
1236 property shall include in such declaration the motor vehicle listing,
1237 pursuant to subdivision (2) of subsection (f) of section 12-71, of any
1238 motor vehicle owned by such person. If, after the annual deadline for
1239 filing a declaration, a motor vehicle is deemed personal property by the
1240 assessor, such motor vehicle shall be added to the declaration of the
1241 owner of such vehicle or included on a new declaration if no declaration
1242 was submitted in the prior year. The value of the motor vehicle shall be
1243 determined pursuant to section 12-63. If applicable, the value of the
1244 motor vehicle for the current assessment year shall be prorated pursuant
1245 to section 12-71b, and shall not be considered omitted property, as
1246 defined in section 12-53, or subject to a penalty pursuant to subsection
1247 (f) of this section.

1248 (c) The annual declaration of the tangible personal property owned
1249 by such person on the assessment date, shall include, but is not limited
1250 to, the following property: Machinery used in mills and factories, cables,
1251 wires, poles, underground mains, conduits, pipes and other fixtures of

1252 water, gas, electric and heating companies, leasehold improvements
1253 classified as other than real property and furniture and fixtures of stores,
1254 offices, hotels, restaurants, taverns, halls, factories and manufacturers.
1255 Tangible personal property does not include a sign placed on a property
1256 indicating that the property is for sale or lease. On and after October 1,
1257 2023, tangible personal property shall include motor vehicles listed on
1258 the schedule of motor vehicle plate classes recommended pursuant to
1259 section 12-71d. Commercial or financial information in any declaration
1260 filed under this section, except for commercial or financial information
1261 which concerns motor vehicles, shall not be open for public inspection
1262 but may be disclosed to municipal officers for tax collection purposes.

1263 (d) For assessment years commencing on or after October 1, 2023, the
1264 Office of Policy and Management shall, in consultation with the
1265 Connecticut Association of Assessing Officers, prescribe a form for the
1266 annual declaration of personal property.

1267 ~~[(d)]~~ (e) Any person required by law to file an annual declaration of
1268 personal property may sign and file such declaration electronically, [on
1269 a form provided by the assessor of a municipality,] provided [such] the
1270 municipality in which such declaration is to be filed (1) has the
1271 technological ability to accept electronic signatures, and (2) agrees to
1272 accept electronic signatures for annual declarations of personal
1273 property.

1274 ~~[(e)]~~ (f) (1) Any person who fails to file a declaration of personal
1275 property on or before the first day of November, or on or before the
1276 extended filing date as granted by the assessor pursuant to section 12-
1277 42 shall be subject to a penalty equal to twenty-five per cent of the
1278 assessment of such property; (2) any person who files a declaration of
1279 personal property in a timely manner, but has omitted property, as
1280 defined in section 12-53, shall be subject to a penalty equal to twenty-
1281 five per cent of the assessment of such omitted property. The penalty
1282 shall be added to the grand list by the assessor of the town in which such
1283 property is taxable; and (3) any declaration received by the municipality
1284 to which it is due that is in an envelope bearing a postmark, as defined

1285 in section 1-2a, showing a date within the allowed filing period shall not
1286 be deemed to be delinquent.

1287 Sec. 521. Subsection (a) of section 12-53 of the general statutes is
1288 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1289 *2022, and applicable to assessment years commencing on or after October 1,*
1290 *2023*):

1291 (a) For purposes of this section: (1) "Omitted property" means
1292 property for which complete information is not included in the
1293 declaration required to be filed by law with respect to [either] (A) the
1294 total number and type of all items subject to taxation, [or] (B) the true
1295 original cost and year acquired of all such items, or (C) on or after
1296 October 1, 2023, the manufacturer's suggested retail price of a motor
1297 vehicle plus any applicable after-market alterations to such motor
1298 vehicle, (2) "books", "papers", "documents" and "other records" includes,
1299 but is not limited to, federal tax forms relating to the acquisition and cost
1300 of fixed assets, general ledgers, balance sheets, disbursement ledgers,
1301 fixed asset and depreciation schedules, financial statements, invoices,
1302 operating expense reports, capital and operating leases, conditional
1303 sales agreements and building or leasehold ledgers, and (3) "designee of
1304 an assessor" means a Connecticut municipal assessor certified in
1305 accordance with subsection (b) of section 12-40a, a certified public
1306 accountant, a revaluation company certified in accordance with section
1307 12-2c for the valuation of personal property, or an individual certified
1308 as a revaluation company employee in accordance with section 12-2b for
1309 the valuation of personal property.

1310 Sec. 522. Section 12-71 of the general statutes is repealed and the
1311 following is substituted in lieu thereof (*Effective July 1, 2022, and*
1312 *applicable to assessment years commencing on or after October 1, 2023*):

1313 (a) [All] (1) For assessment years commencing prior to October 1,
1314 2023, goods, chattels and effects or any interest therein, including any
1315 interest in a leasehold improvement classified as other than real
1316 property, belonging to any person who is a resident in this state, shall

1317 be listed for purposes of property tax in the town where such person
1318 resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any
1319 such property belonging to any nonresident shall be listed for purposes
1320 of property tax as provided in section 12-43. Motor vehicles and
1321 snowmobiles shall be listed for purposes of the property tax in
1322 accordance with subsection (f) of this section.

1323 (2) For assessment years commencing on or after October 1, 2023,
1324 goods, chattels and effects or any interest therein, including any interest
1325 in a leasehold improvement classified as other than real property,
1326 belonging to any person who is a resident in this state, shall be listed for
1327 purposes of property tax in the town where such person resides, subject
1328 to the provisions of sections 12-41, 12-43 and 12-59. Any such property
1329 belonging to any nonresident shall be listed for purposes of property tax
1330 as provided in section 12-43.

1331 (b) Except as otherwise provided by the general statutes, property
1332 subject to this section shall be valued at the same percentage of its then
1333 actual valuation as the assessors have determined with respect to the
1334 listing of real estate for the same year, except that any antique, rare or
1335 special interest motor vehicle, as defined in section 14-1, shall be
1336 assessed at a value of not more than five hundred dollars. The owner of
1337 such antique, rare or special interest motor vehicle may be required by
1338 the assessors to provide reasonable documentation that such motor
1339 vehicle is an antique, rare or special interest motor vehicle, provided any
1340 motor vehicle for which special number plates have been issued
1341 pursuant to section 14-20 shall not be required to provide any such
1342 documentation. The provisions of this section shall not include money
1343 or property actually invested in merchandise or manufacturing carried
1344 on out of this state or machinery or equipment which would be eligible
1345 for exemption under subdivision (72) of section 12-81 once installed and
1346 which cannot begin or which has not begun manufacturing, processing
1347 or fabricating; or which is being used for research and development,
1348 including experimental or laboratory research and development, design
1349 or engineering directly related to manufacturing or being used for the
1350 significant servicing, overhauling or rebuilding of machinery and

1351 equipment for industrial use or the significant overhauling or
1352 rebuilding of other products on a factory basis or being used for
1353 measuring or testing or metal finishing or in the production of motion
1354 pictures, video and sound recordings.

1355 (c) [Upon] For assessment years commencing prior to October 1, 2023,
1356 upon payment of the property tax assessed with respect to any property
1357 referred to in this section, owned by a resident or nonresident of this
1358 state, which is currently used or intended for use in relation to
1359 construction, building, grading, paving or similar projects, including,
1360 but not limited to, motor vehicles, bulldozers, tractors and any
1361 trailer-type vehicle, excluding any such equipment weighing less than
1362 five hundred pounds, and excluding any motor vehicle subject to
1363 registration pursuant to chapter 246 or exempt from such registration
1364 by section 14-34, the town in which such equipment is taxed shall issue,
1365 at the time of such payment, for display on a conspicuous surface of
1366 each such item of equipment for which such tax has been paid, a
1367 validation decal or sticker, identifiable as to the year of issue, which will
1368 be presumptive evidence that such tax has been paid in the appropriate
1369 town of the state.

1370 (d) (1) Personal property subject to taxation under this chapter shall
1371 not include computer software, except when the cost thereof is included,
1372 without being separately stated, in the cost of computer hardware.
1373 "Computer software" shall include any program or routine used to
1374 cause a computer to perform a specific task or set of tasks, including
1375 without limitation, operational and applicational programs and all
1376 documentation related thereto.

1377 (2) The provisions of subdivision (1) of this subsection shall be
1378 applicable (A) to the assessment year commencing October 1, 1988, and
1379 each assessment year thereafter, and (B) to any assessment of computer
1380 software made after September 30, 1988, for any assessment year
1381 commencing before October 1, 1988.

1382 (3) Nothing contained in this subsection shall create any implication

1383 related to liability for property tax with respect to computer software
1384 prior to July 1, 1989.

1385 (4) A certificate of correction in accordance with section 12-57 shall
1386 not be issued with respect to any property described in subdivision (1)
1387 of this subsection for any assessment year commencing prior to October
1388 1, 1989.

1389 (e) For assessment years commencing on or after October 1, 1992,
1390 each municipality shall exempt aircraft, as defined in section 15-34, from
1391 the provisions of this chapter.

1392 (f) (1) [Property] For assessment years commencing prior to October
1393 1, 2023, property subject to taxation under this chapter shall include each
1394 registered and unregistered motor vehicle and snowmobile that, in the
1395 normal course of operation, most frequently leaves from and returns to
1396 or remains in a town in this state, and any other motor vehicle or
1397 snowmobile located in a town in this state, which motor vehicle or
1398 snowmobile is not used or is not capable of being used.

1399 (2) (A) For assessment years commencing on or after October 1, 2023,
1400 each municipality shall list motor vehicles registered and classified in
1401 accordance with section 12-71d, and such motor vehicles shall be valued
1402 in the same manner as motor vehicles valued pursuant to section 12-63.

1403 (B) For assessment years commencing on or after October 1, 2023, any
1404 unregistered motor vehicle or motor vehicle that is not used or capable
1405 of being used that is located in a municipality in this state, shall be listed
1406 and valued in the manner described in subparagraph (A) of this
1407 subdivision.

1408 [(2) Any] (3) (A) For assessment years commencing prior to October
1409 1, 2023, any motor vehicle or snowmobile registered in this state subject
1410 to taxation in accordance with the provisions of this subsection shall be
1411 set in the list of the town where such vehicle in the normal course of
1412 operation most frequently leaves from and returns to or in which it
1413 remains. It shall be presumed that any such motor vehicle or

1414 snowmobile most frequently leaves from and returns to or remains in
1415 the town in which the owner of such vehicle resides, unless a provision
1416 of this subsection otherwise expressly provides. As used in this
1417 [subsection] subparagraph, "the town in which the owner of such
1418 vehicle resides" means the town in this state where [(A)] (i) the owner,
1419 if an individual, has established a legal residence consisting of a true,
1420 fixed and permanent home to which such individual intends to return
1421 after any absence, or [(B)] (ii) the owner, if a company, corporation,
1422 limited liability company, partnership, firm or any other type of public
1423 or private organization, association or society, has an established site for
1424 conducting the purposes for which it was created. In the event such an
1425 entity resides in more than one town in this state, it shall be subject to
1426 taxation by each such town with respect to any registered or
1427 unregistered motor vehicle or snowmobile that most frequently leaves
1428 from and returns to or remains in such town.

1429 (B) For assessment years commencing on or after October 1, 2023, any
1430 motor vehicle subject to taxation in this state in accordance with the
1431 provisions of this subsection shall be set in the list of the town where
1432 such vehicle in the normal course of operation most frequently leaves
1433 from and returns to or in which it remains. It shall be presumed that any
1434 such motor vehicle most frequently leaves from and returns to or
1435 remains in the town in which the owner of such vehicle resides, unless
1436 a provision of this subsection otherwise expressly provides. As used in
1437 this subparagraph, "the town in which the owner of such vehicle
1438 resides" means the town in this state where (i) the owner, if an
1439 individual, has established a legal residence consisting of a true, fixed
1440 and permanent home to which such individual intends to return after
1441 any absence, or (ii) the owner, if a company, corporation, limited
1442 liability company, partnership, firm or any other type of public or
1443 private organization, association or society, has an established site for
1444 conducting the purposes for which it was created. In the event such an
1445 entity resides in more than one town in this state, it shall be subject to
1446 taxation by each such town with respect to any registered or
1447 unregistered motor vehicle that most frequently leaves from and returns

1448 to or remains in such town.

1449 ~~[(3)]~~ (4) Any motor vehicle owned by a nonresident of this state shall
1450 be set in the list of the town where such vehicle in the normal course of
1451 operation most frequently leaves from and returns to or in which it
1452 remains. If such vehicle in the normal course of operation most
1453 frequently leaves from and returns to or remains in more than one town,
1454 it shall be set in the list of the town in which such vehicle is located for
1455 the three or more months preceding the assessment day in any year,
1456 except that, if such vehicle is located in more than one town for three or
1457 more months preceding the assessment day in any year, it shall be set in
1458 the list of the town where it is located for the three months or more in
1459 such year nearest to such assessment day. In the event a motor vehicle
1460 owned by a nonresident is not located in any town for three or more of
1461 the months preceding the assessment day in any year, such vehicle shall
1462 be set in the list of the town where such vehicle is located on such
1463 assessment day.

1464 ~~[(4) Notwithstanding]~~ (5) (A) For assessment years commencing prior
1465 to October 1, 2023, notwithstanding any provision of subdivision ~~[(2)]~~
1466 ~~(3)~~ of this subsection: ~~[(A)]~~ (i) Any registered motor vehicle that is
1467 assigned to an employee of the owner of such vehicle for the exclusive
1468 use of such employee and which, in the normal course of operation most
1469 frequently leaves from and returns to or remains in such employee's
1470 town of residence, shall be set in the list of the town where such
1471 employee resides; ~~[(B)]~~ (ii) any registered motor vehicle that is being
1472 operated, pursuant to a lease, by a person other than the owner of such
1473 vehicle, or such owner's employee, shall be set in the list of the town
1474 where the person who is operating such vehicle pursuant to said lease
1475 resides; ~~[(C)]~~ (iii) any registered motor vehicle designed or used for
1476 recreational purposes, including, but not limited to, a camp trailer,
1477 camper or motor home, shall be set in the list of the town such vehicle,
1478 in the normal course of its operation for camping, travel or recreational
1479 purposes in this state, most frequently leaves from and returns to or the
1480 town in which it remains. If such a vehicle is not used in this state in its
1481 normal course of operation for camping, travel or recreational purposes,

1482 such vehicle shall be set in the list of the town in this state in which the
1483 owner of such vehicle resides; and [(D)] (iv) any registered motor
1484 vehicle that is used or intended for use for the purposes of construction,
1485 building, grading, paving or similar projects, or to facilitate any such
1486 project, shall be set in the list of the town in which such project is
1487 situated if such vehicle is located in said town for the three or more
1488 months preceding the assessment day in any year, provided [(i)] if such
1489 vehicle is located in more than one town in this state for three or more
1490 months preceding the assessment day in any year, such vehicle shall be
1491 set in the list of the town where it is located for the three months or more
1492 in such year nearest to such assessment day, and [(ii)] if such vehicle is
1493 not located in any town for three or more of the months preceding the
1494 assessment day in any year, such vehicle shall be set in the list of the
1495 town where such vehicle is located on such assessment day.

1496 (B) For assessment years commencing on or after October 1, 2023,
1497 notwithstanding any provision of subdivision (3) of this subsection: (i)
1498 Any motor vehicle that is assigned to an employee of the owner of such
1499 vehicle for the exclusive use of such employee and which, in the normal
1500 course of operation most frequently leaves from and returns to or
1501 remains in such employee's town of residence, shall be set in the list of
1502 the town where such employee resides; (ii) any motor vehicle that is
1503 being operated, pursuant to a lease, by a person other than the owner of
1504 such vehicle, or such owner's employee, shall be set in the list of the
1505 town where the person who is operating such vehicle pursuant to said
1506 lease resides; (iii) any motor vehicle designed or used for recreational
1507 purposes, including, but not limited to, a camper or motor home, shall
1508 be set in the list of the town such vehicle, in the normal course of its
1509 operation for camping, travel or recreational purposes in this state, most
1510 frequently leaves from and returns to or the town in which it remains.
1511 If such a vehicle is not used in this state in its normal course of operation
1512 for camping, travel or recreational purposes, such vehicle shall be set in
1513 the list of the town in this state in which the owner of such vehicle
1514 resides; and (iv) any motor vehicle that is used or intended for use for
1515 the purposes of construction, building, grading, paving or similar

1516 projects, or to facilitate any such project, shall be set in the list of the
1517 town in which such project is situated if such vehicle is located in said
1518 town for the three or more months preceding the assessment day in any
1519 year, provided if such vehicle is located in more than one town in this
1520 state for three or more months preceding the assessment day in any
1521 year, such vehicle shall be set in the list of the town where it is located
1522 for the three months or more in such year nearest to such assessment
1523 day, and if such vehicle is not located in any town for three or more of
1524 the months preceding the assessment day in any year, such vehicle shall
1525 be set in the list of the town where such vehicle is located on such
1526 assessment day.

1527 [(5)] (6) The owner of a motor vehicle subject to taxation in
1528 accordance with the provisions of subdivision [(4)] (5) of this subsection
1529 in a town other than the town in which such owner resides may register
1530 such vehicle in the town in which such vehicle is subject to taxation.

1531 [(6) Information] (7) (A) For assessment years commencing prior to
1532 October 1, 2023, information concerning any vehicle subject to taxation
1533 in a town other than the town in which it is registered may be included
1534 on any declaration or report filed pursuant to section 12-41, 12-43 or 12-
1535 57a. If a motor vehicle or snowmobile is registered in a town in which it
1536 is not subject to taxation, pursuant to the provisions of subdivision [(4)]
1537 (5) of this [section] subsection, the assessor of the town in which such
1538 vehicle is subject to taxation shall notify the assessor of the town in
1539 which such vehicle is registered of the name and address of the owner
1540 of such motor vehicle or snowmobile, the vehicle identification number
1541 and the town in which such vehicle is subject to taxation. The assessor
1542 of the town in which said vehicle is registered and the assessor of the
1543 town in which said vehicle is subject to taxation shall cooperate in
1544 administering the provisions of this section concerning the listing of
1545 such vehicle for property tax purposes.

1546 (B) For assessment years commencing on or after October 1, 2023,
1547 information concerning any vehicle subject to taxation in a town other
1548 than the town in which it is registered may be included on any

1549 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If a
1550 motor vehicle is listed in a town in which it is not subject to taxation,
1551 pursuant to the provisions of subdivision (5) of this subsection, the
1552 assessor of the town in which such vehicle is listed shall notify the
1553 assessor of the town in which such vehicle is listed of the name and
1554 address of the owner of such motor vehicle, the vehicle identification
1555 number and the town in which such vehicle is taxed. The assessor of the
1556 town in which said vehicle is registered and the assessor of the town in
1557 which said vehicle is listed shall cooperate in administering the
1558 provisions of this section concerning the listing of such vehicle for
1559 property tax purposes.

1560 Sec. 523. Section 12-71b of the general statutes is repealed and the
1561 following is substituted in lieu thereof (*Effective July 1, 2022, and*
1562 *applicable to assessment years commencing on or after October 1, 2023*):

1563 (a) [Any] (1) For assessment years commencing prior to October 1,
1564 2023, any person who owns a motor vehicle which is not registered with
1565 the Commissioner of Motor Vehicles on the first day of October in any
1566 assessment year and which is registered subsequent to said first day of
1567 October but prior to the first day of August in such assessment year shall
1568 be liable for the payment of property tax with respect to such motor
1569 vehicle in the town where such motor vehicle is subject to property tax,
1570 in an amount as hereinafter provided, on the first day of January
1571 immediately subsequent to the end of such assessment year. The
1572 property tax payable with respect to such motor vehicle on said first day
1573 of January shall be in the amount which would be payable if such motor
1574 vehicle had been entered in the taxable list of the town where such
1575 motor vehicle is subject to property tax on the first day of October in
1576 such assessment year if such registration occurs prior to the first day of
1577 November. If such registration occurs on or after the first day of
1578 November but prior to the first day of August in such assessment year,
1579 such tax shall be a pro rata portion of the amount of tax payable if such
1580 motor vehicle had been entered in the taxable list of such town on
1581 October first in such assessment year to be determined [(1)] (A) by a
1582 ratio, the numerator of which shall be the number of months from the

1583 date of such registration, including the month in which registration
1584 occurs, to the first day of October next succeeding and the denominator
1585 of which shall be twelve, or [(2)] (B) upon the affirmative vote of the
1586 legislative body of the municipality, by a ratio the numerator of which
1587 shall be the number of days from the date of such registration, including
1588 the day on which the registration occurs, to the first day of October next
1589 succeeding and the denominator of which shall be three hundred sixty-
1590 five. For purposes of this section the term "assessment year" means the
1591 period of twelve full months commencing with October first each year.

1592 (2) For assessment years commencing on or after October 1, 2023, any
1593 person who owns a motor vehicle which is not registered with the
1594 Commissioner of Motor Vehicles on the first day of October in any
1595 assessment year and which is registered subsequent to said first day of
1596 October but prior to the first day of April in such assessment year shall
1597 be liable for the payment of property tax with respect to such motor
1598 vehicle in the town where such motor vehicle is subject to property tax,
1599 in an amount as hereinafter provided, on the first day of July in such
1600 assessment year. Any person who owns a motor vehicle which is
1601 registered with the Commissioner of Motor Vehicles on or after the first
1602 day of April in any assessment year but prior to the first day of October
1603 next succeeding shall be liable for the payment of property tax with
1604 respect to such motor vehicle in the town where such motor vehicle is
1605 subject to property tax, in an amount hereinafter provided, on the first
1606 day of January immediately subsequent to the end of such assessment
1607 year. The property tax payable with respect to a motor vehicle described
1608 in this subdivision shall be in the amount which would be payable if
1609 such motor vehicle had been entered into the taxable list of the town
1610 where such motor vehicle is subject to property tax on the first day of
1611 October in such assessment year if such registration occurs prior to the
1612 first day of November. If such registration occurs on or after the first day
1613 of November but prior to the first day of October next succeeding, such
1614 tax shall be a pro rata portion of the amount of tax payable if such motor
1615 vehicle had been entered in the taxable list of such town on October first
1616 in such assessment year to be determined (A) by a ratio, the numerator

1617 of which shall be the number of months from the date of such
1618 registration, including the month in which registration occurs, to the
1619 first day of October next succeeding and the denominator of which shall
1620 be twelve, or (B) upon the affirmative vote of the legislative body of the
1621 municipality, by a ratio the numerator of which shall be the number of
1622 days from the date of such registration, including the day on which the
1623 registration occurs, to the first day of October next succeeding and the
1624 denominator of which shall be three hundred sixty-five.

1625 (b) [Whenever] (1) For assessment years commencing prior to
1626 October 1, 2023, whenever any person who owns a motor vehicle which
1627 has been entered in the taxable list of the town where such motor vehicle
1628 is subject to property tax in any assessment year and who, subsequent
1629 to the first day of October in such assessment year but prior to the first
1630 day of August in such assessment year, replaces such motor vehicle with
1631 another motor vehicle, hereinafter referred to as the replacement
1632 vehicle, which vehicle may be in a different classification for purposes
1633 of registration than the motor vehicle replaced, and provided one of the
1634 following conditions is applicable with respect to the motor vehicle
1635 replaced: [(1)] (A) The unexpired registration of the motor vehicle
1636 replaced is transferred to the replacement vehicle, [(2)] (B) the motor
1637 vehicle replaced was stolen or totally damaged and proof concerning
1638 such theft or total damage is submitted to the assessor in such town, or
1639 [(3)] (C) the motor vehicle replaced is sold by such person within forty-
1640 five days immediately prior to or following the date on which such
1641 person acquires the replacement vehicle, such person shall be liable for
1642 the payment of property tax with respect to the replacement vehicle in
1643 the town in which the motor vehicle replaced is subject to property tax,
1644 in an amount as hereinafter provided, on the first day of January
1645 immediately subsequent to the end of such assessment year. If the
1646 replacement vehicle is replaced by such person with another motor
1647 vehicle prior to the first day of August in such assessment year, the
1648 replacement vehicle shall be subject to property tax as provided in this
1649 subsection and such other motor vehicle replacing the replacement
1650 vehicle, or any motor vehicle replacing such other motor vehicle in such

1651 assessment year, shall be deemed to be the replacement vehicle for
1652 purposes of this subsection and shall be subject to property tax as
1653 provided herein. The property tax payable with respect to the
1654 replacement vehicle on said first day of January shall be the amount by
1655 which [(A)] (i) is in excess of [(B)] (ii) as follows: [(A)] (i) The property
1656 tax which would be payable if the replacement vehicle had been entered
1657 in the taxable list of the town in which the motor vehicle replaced is
1658 subject to property tax on the first day of October in such assessment
1659 year if such registration occurs prior to the first day of November,
1660 however if such registration occurs on or after the first day of November
1661 but prior to the first day of August in such assessment year, such tax
1662 shall be a pro rata portion of the amount of tax payable if such motor
1663 vehicle had been entered in the taxable list of such town on October first
1664 in such assessment year to be determined by a ratio, the numerator of
1665 which shall be the number of months from the date of such registration,
1666 including the month in which registration occurs, to the first day of
1667 October next succeeding and the denominator of which shall be twelve,
1668 provided if such person, on said first day of October, was entitled to any
1669 exemption under section 12-81 which was allowed in the assessment of
1670 the motor vehicle replaced, such exemption shall be allowed for
1671 purposes of determining the property tax payable with respect to the
1672 replacement vehicle as provided herein; [(B)] (ii) the property tax
1673 payable by such person with respect to the motor vehicle replaced,
1674 provided if the replacement vehicle is registered subsequent to the
1675 thirty-first day of October but prior to the first day of August in such
1676 assessment year such property tax payable with respect to the motor
1677 vehicle replaced shall, for purposes of the computation herein, be
1678 deemed to be a pro rata portion of such property tax to be prorated in
1679 the same manner as the amount of tax determined under [(A)] (i) above.

1680 (2) For assessment years commencing on or after October 1, 2023,
1681 whenever any person who owns a motor vehicle which has been entered
1682 in the taxable list of the town where such motor vehicle is subject to
1683 property tax in any assessment year and who, subsequent to the first
1684 day of October in such assessment year but prior to the first day of April

1685 in such assessment year, replaces such motor vehicle with another
1686 motor vehicle, hereinafter referred to as the replacement vehicle, which
1687 vehicle may be in a different classification for purposes of registration
1688 than the motor vehicle replaced, and provided one of the following
1689 conditions is applicable with respect to the motor vehicle replaced: (A)
1690 The unexpired registration of the motor vehicle replaced is transferred
1691 to the replacement vehicle, (B) the motor vehicle replaced was stolen or
1692 totally damaged and proof concerning such theft or total damage is
1693 submitted to the assessor in such town, or (C) the motor vehicle replaced
1694 is sold by such person within forty-five days immediately prior to or
1695 following the date on which such person acquires the replacement
1696 vehicle, such person shall be liable for the payment of property tax with
1697 respect to the replacement vehicle in the town in which the motor
1698 vehicle replaced is subject to property tax pursuant to subdivision (4) of
1699 this subsection, on the first day of July in such assessment year. If a
1700 replacement vehicle is replaced by the owner of such replacement
1701 vehicle prior to the first day of October next succeeding such assessment
1702 year, the replacement vehicle shall be subject to property tax as
1703 provided in this subdivision and such other motor vehicle replacing the
1704 replacement vehicle, or any motor vehicle replacing such other motor
1705 vehicle in such assessment year, shall be deemed to be the replacement
1706 vehicle for purposes of this subdivision.

1707 (3) For assessment years commencing on or after October 1, 2023,
1708 whenever any person who owns a motor vehicle which has been entered
1709 into the taxable list of the town where such motor vehicle is subject to
1710 property tax in any assessment year and who, on or after the first day of
1711 April of such assessment year but prior to the first day of October next
1712 succeeding, replaces such motor vehicle with another motor vehicle,
1713 hereinafter referred to as the replacement vehicle, which vehicle may be
1714 in a different classification for purposes of registration than the motor
1715 vehicle replaced, and provided one of the following conditions is
1716 applicable with respect to the motor vehicle replaced: (A) The unexpired
1717 registration of the motor vehicle replaced is transferred to the
1718 replacement vehicle, (B) the motor vehicle replaced was stolen or totally

1719 damaged and proof concerning such theft or total damage is submitted
1720 to the assessor in such town, or (C) the motor vehicle replaced is sold by
1721 such person within forty-five days immediately prior to or following the
1722 date on which such person acquires the replacement vehicle, such
1723 person shall be liable for the payment of property tax with respect to the
1724 replacement vehicle in the town in which the motor vehicle replaced is
1725 subject to property tax pursuant to subdivision (4) of this subsection, on
1726 the first day of January immediately succeeding such assessment year.
1727 If a replacement vehicle is replaced by the owner of such replacement
1728 vehicle prior to the first day of October next succeeding such assessment
1729 year, the replacement vehicle shall be subject to property tax as
1730 provided in this subdivision and such other motor vehicle replacing the
1731 replacement vehicle, or any motor vehicle replacing such other motor
1732 vehicle in such assessment year, shall be deemed to be the replacement
1733 vehicle for purposes of this subdivision.

1734 (4) The property tax payable with respect to a replacement vehicle
1735 described in subdivision (2) or (3) of this subsection shall be the amount
1736 by which (A) is in excess of (B) as follows: (A) The property tax which
1737 would be payable if the replacement vehicle had been entered in the
1738 taxable list of the town in which the motor vehicle replaced is subject to
1739 property tax on the first day of October in such assessment year if such
1740 registration occurs prior to the first day of November, however, if such
1741 registration occurs on or after the first day of November but prior to the
1742 first day of October next succeeding, such tax shall be a pro rata portion
1743 of the amount of tax payable if such motor vehicle had been entered in
1744 the taxable list of such town on October first in such assessment year to
1745 be determined by ratio, the numerator of which shall be the number of
1746 months from the date of such registration, including the month in which
1747 registration occurs, to the first day of October next succeeding and the
1748 denominator of which shall be twelve, provided if such person, on said
1749 first day of October, was entitled to any exemption under section 12-81
1750 which was allowed in the assessment of the motor vehicle replaced,
1751 such exemption shall be allowed for purposes of determining the
1752 property tax payable with respect to the replacement vehicle as

1753 provided herein; (B) the property tax payable by such person with
1754 respect to the motor vehicle replaced, provided if the replacement
1755 vehicle is registered subsequent to the thirty-first day of October but
1756 prior to the first day of October next succeeding such property tax
1757 payable with respect to the motor vehicle replaced shall, for purposes of
1758 the computation herein, be deemed to be a pro rata portion of such
1759 property tax to be prorated in the same manner as the amount of tax
1760 determined under (A) above.

1761 (c) [Any] (1) For assessment years commencing prior to October 1,
1762 2023, any person who owns a commercial motor vehicle which has been
1763 temporarily registered at any time during any assessment year and
1764 which has not during such period been entered in the taxable list of any
1765 town in the state for purposes of the property tax and with respect to
1766 which no permanent registration has been issued during such period,
1767 shall be liable for the payment of property tax with respect to such motor
1768 vehicle in the town where such motor vehicle is subject to property tax
1769 on the first day of January immediately following the end of such
1770 assessment year, in an amount as hereinafter provided. The property tax
1771 payable shall be in the amount which would be payable if such motor
1772 vehicle had been entered in the taxable list of the town where such
1773 motor vehicle is subject to property tax on the first day of October in
1774 such assessment year.

1775 (2) For assessment years commencing on or after October 1, 2023, any
1776 person who owns a commercial motor vehicle which has been
1777 temporarily registered at any time during any assessment year and
1778 which has not during such period been entered in the taxable list of any
1779 town in the state for purposes of the property tax and with respect to
1780 which no permanent registration has been issued during such period,
1781 shall be liable for the payment of property tax with respect to such motor
1782 vehicle in the town where such motor vehicle is subject to property tax
1783 on the first day of July of such assessment year or the first day of January
1784 immediately following such assessment year, as applicable, pursuant to
1785 subdivisions (2) and (3) of subsection (b) of this section. The property
1786 tax payable shall be in the amount which would be payable if such

1787 motor vehicle had been entered in the taxable list of the town where
1788 such motor vehicle is subject to property tax on the first day of October
1789 in such assessment year.

1790 (d) Any motor vehicle subject to property tax as provided in this
1791 section shall, except as otherwise provided in subsection (b) of this
1792 section, be subject to such property tax in the town in which such motor
1793 vehicle was last registered in the assessment year ending immediately
1794 preceding the day on which such property tax is payable as provided in
1795 this section.

1796 (e) Whenever any motor vehicle subject to property tax as provided
1797 in this section has been replaced by the owner with another motor
1798 vehicle in the assessment year immediately preceding the day on which
1799 such property tax is payable, each such motor vehicle shall be subject to
1800 property tax as provided in this section.

1801 (f) Upon receipt by the assessor in any town of notice from the
1802 Commissioner of Motor Vehicles, in a manner as prescribed by said
1803 commissioner, with respect to any motor vehicle subject to property tax
1804 in accordance with the provisions of this section and which has not been
1805 entered in the taxable grand list of such town, such assessor shall
1806 determine the value of such motor vehicle for purposes of property tax
1807 assessment and shall add such value to the taxable grand list in such
1808 town for the immediately preceding assessment date and the tax
1809 thereon shall be levied and collected by the tax collector. Such property
1810 tax shall be payable not later than the first day of (1) February following
1811 the first day of January on which the owner of such motor vehicle
1812 becomes liable for the payment of property tax, for assessment years
1813 commencing prior to October 1, 2023, and (2) the month succeeding the
1814 month in which such property tax became due and payable, for
1815 assessment years commencing on or after October 1, 2023, with respect
1816 to such motor vehicle in accordance with the provisions of this section,
1817 subject to any determination in accordance with section 12-142 that such
1818 tax shall be due and payable in installments. Said owner may appeal the
1819 assessment of such motor vehicle, as determined by the assessor in

1820 accordance with this subsection, to the board of assessment appeals next
1821 succeeding the date on which the tax based on such assessment is
1822 payable, and thereafter, to the Superior Court as provided in section 12-
1823 117a. If the amount of such tax is reduced upon appeal, the portion
1824 thereof which has been paid in excess of the amount determined to be
1825 due upon appeal shall be refunded to said owner.

1826 (g) Any motor vehicle which is not registered in this state shall be
1827 subject to property tax in this state if such motor vehicle in the normal
1828 course of operation most frequently leaves from and returns to or
1829 remains in one or more points within this state, and such motor vehicle
1830 shall be subject to such property tax in the town within which such
1831 motor vehicle in the normal course of operation most frequently leaves
1832 from and returns to or remains, provided when the owner of such motor
1833 vehicle is a resident in any town in the state, it shall be presumed that
1834 such motor vehicle most frequently leaves from and returns to or
1835 remains in such town unless evidence, satisfactory to the assessor in
1836 such town, is submitted to the contrary.

1837 Sec. 524. Subsection (b) of section 12-71c of the general statutes is
1838 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1839 *2022, and applicable to assessment years commencing on or after October 1,*
1840 *2023*):

1841 (b) Any person claiming a property tax credit with respect to a motor
1842 vehicle in accordance with subsection (a) of this section [for any
1843 assessment year shall, not later than the thirty-first day of December
1844 immediately following the end of the assessment year which next
1845 follows the assessment year in which such motor vehicle is so sold,
1846 damaged, stolen or removed and registered,] shall file with the assessor
1847 in the town in which such person is entitled to such property tax credit,
1848 documentation satisfactory to the assessor concerning the sale, total
1849 damage, theft or removal and registration of such motor vehicle. For
1850 assessment years commencing prior to October 1, 2023, such
1851 documentation shall be filed not later than the thirty-first day of
1852 December immediately following the end of the assessment year which

1853 next follows the assessment year in which such motor vehicle was sold,
1854 damaged, stolen or removed and registered. For assessment years
1855 commencing on or after October 1, 2023, such documentation shall be
1856 filed not later than three years after the date upon which such tax was
1857 due and payable for such motor vehicle. Failure to file such claim and
1858 documentation as prescribed herein shall constitute a waiver of the right
1859 to such property tax credit.

1860 Sec. 525. Subdivision (74) of section 12-81 of the 2022 supplement to
1861 the general statutes is repealed and the following is substituted in lieu
1862 thereof (*Effective July 1, 2022, and applicable to assessment years commencing*
1863 *on or after October 1, 2023*):

1864 (74) (A) (i) For a period not to exceed five assessment years following
1865 the assessment year in which it is first registered, any new commercial
1866 truck, truck tractor, tractor and semitrailer, and vehicle used in
1867 combination therewith, which is used exclusively to transport freight for
1868 hire and: Is either subject to the jurisdiction of the United States
1869 Department of Transportation pursuant to Chapter 135 of Title 49,
1870 United States Code, or any successor thereto, or would otherwise be
1871 subject to said jurisdiction except for the fact that the vehicle is used
1872 exclusively in intrastate commerce; has a gross vehicle weight rating in
1873 excess of twenty-six thousand pounds; and prior to August 1, 1996, was
1874 not registered in this state or in any other jurisdiction but was registered
1875 in this state on or after said date. (ii) For a period not to exceed five
1876 assessment years following the assessment year in which it is first
1877 registered, any new commercial truck, truck tractor, tractor and
1878 semitrailer, and vehicle used in combination therewith, not eligible
1879 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
1880 weight rating in excess of fifty-five thousand pounds and was not
1881 registered in this state or in any other jurisdiction but was registered in
1882 this state on or after August 1, 1999. As used in this subdivision, "gross
1883 vehicle weight rating" has the same meaning as provided in section 14-
1884 1;

1885 (B) Any person who on October first in any year holds title to or is

1886 the registrant of a vehicle for which such person intends to claim the
1887 exemption provided in this subdivision shall file with the assessor or
1888 board of assessors in the municipality in which the vehicle is subject to
1889 property taxation, on or before the first day of November in such year,
1890 a written application claiming such exemption on a form prescribed by
1891 the Secretary of the Office of Policy and Management. Such person shall
1892 include information as to the make, model, year and vehicle
1893 identification number of each such vehicle, and any appurtenances
1894 attached thereto, in such application. The person holding title to or the
1895 registrant of such vehicle for which exemption is claimed shall furnish
1896 the assessor or board of assessors with such supporting documentation
1897 as said secretary may require, including, but not limited to, evidence of
1898 vehicle use, acquisition cost and registration. Failure to file such
1899 application in this manner and form within the time limit prescribed
1900 shall constitute a waiver of the right to such exemption for such
1901 assessment year, unless an extension of time is allowed as provided in
1902 section 12-81k. Such application shall not be required for any assessment
1903 year following that for which the initial application is filed, provided if
1904 the vehicle is modified, such modification shall be deemed a waiver of
1905 the right to such exemption until a new application is filed and the right
1906 to such exemption is established as required initially. With respect to
1907 any vehicle for which the exemption under this subdivision has
1908 previously been claimed in a town other than that in which the vehicle
1909 is registered on any assessment date, the person shall not be entitled to
1910 such exemption until a new application is filed and the right to such
1911 exemption is established in said town;

1912 (C) With respect to any vehicle which is not registered on the first day
1913 of October in any assessment year and which is registered subsequent
1914 to said first day of October but prior to the first day of August in such
1915 assessment year, the value of such vehicle for property tax exemption
1916 purposes shall be a pro rata portion of the value determined in
1917 accordance with subparagraph (D) of this subdivision, to be determined
1918 by a ratio, the numerator of which shall be the number of months from
1919 the date of such registration, including the month in which registration

1920 occurs, to the first day of October next succeeding and the denominator
1921 of which shall be twelve. For purposes of this subdivision, "assessment
1922 year" means the period of twelve full months commencing with October
1923 first each year;

1924 (D) [Notwithstanding] For assessment years commencing prior to
1925 October 1, 2023, notwithstanding the provisions of section 12-71d, the
1926 assessor or board of assessors shall determine the value for each vehicle
1927 with respect to which a claim for exemption under this subdivision is
1928 approved, based on the vehicle's cost of acquisition, including costs
1929 related to the modification of such vehicle, adjusted for depreciation;

1930 Sec. 526. Section 12-81 of the 2022 supplement to the general statutes
1931 is amended by adding subdivision (80) as follows (*Effective July 1, 2022,*
1932 *and applicable to assessment years commencing on or after October 1, 2023*):

1933 (NEW) (80) For assessment years commencing on or after October 1,
1934 2023, any snowmobile, all-terrain vehicle or residential utility trailer,
1935 provided such property is exclusively for personal use.

1936 Sec. 527. Subsection (a) of section 12-42 of the general statutes is
1937 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1938 *2022*):

1939 (a) Any person required by law to file an annual declaration of
1940 personal property may request a filing extension with the assessor of the
1941 municipality. Such request shall be made on or before the first day of
1942 November in writing, including by electronic filing if the municipality
1943 is able to and agrees to accept electronic filing under subsection [(d)] (e)
1944 of section 12-41. When the first day of November is a Saturday or
1945 Sunday, the declaration or extension request may be filed or
1946 postmarked the next business day following. The assessor may grant an
1947 extension of not more than forty-five days to file the declaration
1948 required pursuant to section 12-41 upon determination that there is
1949 good cause.

1950 Sec. 528. Section 12-43 of the general statutes is repealed and the

1951 following is substituted in lieu thereof (*Effective July 1, 2022*):

1952 Each owner of tangible personal property located in any town for
1953 three months or more during the assessment year immediately
1954 preceding any assessment day, who is a nonresident of such town, shall
1955 file a declaration of such personal property with the assessors of the
1956 town in which the same is located on such assessment day, if located in
1957 such town for three months or more in such year, otherwise, in the town
1958 in which such property is located for the three months or more in such
1959 year nearest to such assessment day, under the same provisions as apply
1960 to residents, and such personal property shall not be liable to taxation
1961 in any other town in this state. The declaration of each nonresident
1962 taxpayer shall contain the nonresident's post-office and street address.
1963 At least thirty days before the expiration of the time for filing such
1964 declaration, the assessors shall mail blank declaration forms to each
1965 nonresident, or to such nonresident's attorney or agent having custody
1966 of the nonresident's taxable property, or send such forms electronically
1967 to such nonresident's electronic mail address or the electronic mail
1968 address of such nonresident's attorney or agent, provided such
1969 nonresident has requested, in writing, to receive such forms
1970 electronically. If the identity or mailing address of a nonresident
1971 taxpayer is not discovered until after the expiration of time for filing a
1972 declaration, the assessor shall, not later than ten days after determining
1973 the identity or mailing address, mail a declaration form to the
1974 nonresident taxpayer. Said taxpayer shall file the declaration not later
1975 than fifteen days after the date such declaration form is sent. Each
1976 nonresident taxpayer who fails to file a declaration in accordance with
1977 the provisions of this section shall be subject to the penalty provided in
1978 subsection [(e)] (f) of section 12-41. As used in this section, "nonresident"
1979 means a person who does not reside in the town in which such person's
1980 tangible personal property is located on the assessment day, or a
1981 company, corporation, limited liability company, partnership or any
1982 other type of business enterprise that does not have an established place
1983 for conducting business in such town on the assessment day.

1984 Sec. 529. Subdivision (1) of subsection (b) of section 19a-342 of the

1985 2022 supplement to the general statutes is repealed and the following is
1986 substituted in lieu thereof (*Effective from passage*):

1987 (b) (1) Notwithstanding the provisions of section 31-40q, no person
1988 shall smoke: (A) In any area of a building or portion of a building,
1989 owned and operated or leased and operated by the state or any political
1990 subdivision of the state; (B) in any area of a health care institution,
1991 including, but not limited to, a psychiatric facility; (C) in any area of a
1992 retail establishment accessed by the general public; (D) in any
1993 restaurant; (E) in any area of an establishment with a permit issued for
1994 the sale of alcoholic liquor pursuant to section 30-20a, 30-21, 30-21b, 30-
1995 22, 30-22c, 30-28, 30-28a, 30-33a, 30-33b, 30-35a, 30-37a, 30-37e or 30-37f,
1996 in any area of an establishment with a permit for the sale of alcoholic
1997 liquor pursuant to section [30-23] 30-22aa issued after May 1, 2003, and,
1998 on and after April 1, 2004, in any area of an establishment with a permit
1999 issued for the sale of alcoholic liquor pursuant to section 30-22a or 30-
2000 26; [or the bar area of a bowling establishment holding a permit
2001 pursuant to subsection (a) of section 30-37c;] (F) in any area of a school
2002 building or on the grounds of such school; (G) within a child care facility
2003 or on the grounds of such child care facility, except, if the child care
2004 facility is a family child care home, as defined in section 19a-77, such
2005 smoking is prohibited only when a child enrolled in such home is
2006 present during customary business hours; (H) in any passenger
2007 elevator; (I) in any area of a dormitory in any public or private
2008 institution of higher education; (J) in any area of a dog race track or a
2009 facility equipped with screens for the simulcasting of off-track betting
2010 race programs or jai alai games; (K) in any room offered as an
2011 accommodation to guests by the operator of a hotel, motel or similar
2012 lodging; (L) in any area of a correctional facility or halfway house; or
2013 (M) in any area of a platform or a shelter at a rail, busway or bus station,
2014 owned and operated or leased and operated by the state or any political
2015 subdivision of the state. For purposes of this subsection, "restaurant"
2016 means space, in a suitable and permanent building, kept, used,
2017 maintained, advertised and held out to the public to be a place where
2018 meals are regularly served to the public, "school" has the same meaning

2019 as provided in section 10-154a and "child care facility" has the same
2020 meaning as provided in section 19a-342a.

2021 Sec. 530. Subdivision (1) of subsection (b) of section 19a-342a of the
2022 2022 supplement to the general statutes is repealed and the following is
2023 substituted in lieu thereof (*Effective from passage*):

2024 (b) (1) No person shall use an electronic nicotine or cannabis delivery
2025 system or vapor product: (A) In any area of a building or portion of a
2026 building owned and operated or leased and operated by the state or any
2027 political subdivision of the state; (B) in any area of a health care
2028 institution, including, but not limited to, a psychiatric facility; (C) in any
2029 area of a retail establishment accessed by the public; (D) in any
2030 restaurant; (E) in any area of an establishment with a permit issued for
2031 the sale of alcoholic liquor pursuant to section 30-20a, 30-21, 30-21b, 30-
2032 22, 30-22a, 30-22c, 30-26, 30-28, 30-28a, 30-33a, 30-33b, 30-35a, 30-37a, 30-
2033 37e or 30-37f, in any area of establishment with a permit issued for the
2034 sale of alcoholic liquor pursuant to section [30-23] 30-22aa issued after
2035 May 1, 2003; [, or the bar area of a bowling establishment holding a
2036 permit pursuant to subsection (a) of section 30-37c;] (F) in any area of a
2037 school building or on the grounds of such school; (G) within a child care
2038 facility or on the grounds of such child care facility, except, if the child
2039 care facility is a family child care home as defined in section 19a-77, such
2040 use is prohibited only when a child enrolled in such home is present
2041 during customary business hours; (H) in any passenger elevator; (I) in
2042 any area of a dormitory in any public or private institution of higher
2043 education; (J) in any area of a dog race track or a facility equipped with
2044 screens for the simulcasting of off-track betting race programs or jai alai
2045 games; (K) in any room offered as an accommodation to guests by the
2046 operator of a hotel, motel or similar lodging; (L) in any area of a
2047 correctional facility, halfway house or residential facility funded by the
2048 Judicial Branch; or (M) in any area of a platform or a shelter at a rail,
2049 busway or bus station, owned and operated or leased and operated by
2050 the state or any political subdivision of the state. For purposes of this
2051 subsection, "restaurant" means space, in a suitable and permanent
2052 building, kept, used, maintained, advertised and held out to the public

2053 to be a place where meals are regularly served to the public, and "school"
 2054 has the same meaning as provided in section 10-154a.

2055 Sec. 531. Subdivision (4) of section 31-40q of the 2022 supplement to
 2056 the general statutes is repealed and the following is substituted in lieu
 2057 thereof (*Effective from passage*):

2058 (4) "Business facility" means a structurally enclosed location or
 2059 portion thereof at which employees perform services for their employer.
 2060 The term "business facility" does not include: (A) Facilities listed in
 2061 subdivision (2) of subsection (b) of section 19a-342 or subdivision (2) of
 2062 subsection (b) of section 19a-342a; (B) any establishment with a permit
 2063 for the sale of alcoholic liquor pursuant to section [30-23] 30-22aa, issued
 2064 on or before May 1, 2003; (C) for any business that is engaged in the
 2065 testing or development of tobacco, tobacco products or cannabis, the
 2066 areas of such business designated for such testing or development; or
 2067 (D) during the period from October 1, 2003, to April 1, 2004,
 2068 establishments with a permit issued for the sale of alcoholic liquor
 2069 pursuant to section 30-22a or 30-26, [or the bar area of a bowling
 2070 establishment holding a permit pursuant to subsection (a) of section 30-
 2071 37c;]"

This act shall take effect as follows and shall amend the following sections:		
Sec. 84	July 1, 2022	New section
Sec. 123	from passage	4-68bb
Sec. 261	July 1, 2022	New section
Sec. 501	July 1, 2022	8-347
Sec. 502	July 1, 2023	12-408e(a) and (b)
Sec. 503	July 1, 2022	New section
Sec. 504	July 1, 2022	New section
Sec. 505	July 1, 2022	New section
Sec. 506	July 1, 2022	54-82i(b)
Sec. 507	July 1, 2022	New section
Sec. 508	July 1, 2022	19a-602
Sec. 509	July 1, 2022	New section
Sec. 510	from passage	New section

Sec. 511	June 1, 2022	10-285a(a)
Sec. 512	July 1, 2022	19a-7h
Sec. 513	July 1, 2022	19a-7f(b)
Sec. 514	July 1, 2022	19a-7j(a)
Sec. 515	July 1, 2022	19a-7r(a)
Sec. 516	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	14-33(a) and (b)
Sec. 517	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	14-163
Sec. 518	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-71d
Sec. 519	July 1, 2022	12-63
Sec. 520	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-41
Sec. 521	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-53(a)
Sec. 522	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-71
Sec. 523	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-71b
Sec. 524	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-71c(b)
Sec. 525	July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023	12-81(74)

Sec. 526	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81
Sec. 527	<i>July 1, 2022</i>	12-42(a)
Sec. 528	<i>July 1, 2022</i>	12-43
Sec. 529	<i>from passage</i>	19a-342(b)(1)
Sec. 530	<i>from passage</i>	19a-342a(b)(1)
Sec. 531	<i>from passage</i>	31-40q(4)