



General Assembly

January Session, 2025

Bill No. 7067

LCO No. 5302



Referred to Committee on No Committee

Introduced by:

REP. RITTER, 1st Dist.

SEN. LOONEY, 11th Dist.

REP. ROJAS, 9th Dist.

SEN. DUFF, 25th Dist.

AN ACT CONCERNING AN EMERGENCY CERTIFICATE OF NEED APPLICATION PROCESS FOR TRANSFERS OF OWNERSHIP OF HOSPITALS THAT HAVE FILED FOR BANKRUPTCY PROTECTION, THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION, A PROPERTY TAX EXEMPTION FOR VETERANS WHO ARE PERMANENTLY AND TOTALLY DISABLED AND FUNDING OF THE SPECIAL EDUCATION EXCESS COST GRANT.

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

- 1 Section 1. (NEW) (*Effective from passage*) (a) Notwithstanding any
2 provision of sections 19a-630 to 19a-639f, inclusive, of the general
3 statutes, any transacting parties involved in any transfer of ownership,
4 as defined in section 19a-630 of the general statutes, of a hospital
5 requiring a certificate of need pursuant to section 19a-638 of the general
6 statutes in which (1) the hospital subject to the transfer of ownership has
7 filed for bankruptcy protection in any court of competent jurisdiction,
8 and (2) a potential purchaser for such hospital has been or is required to
9 be approved by a bankruptcy court, may, at the discretion of the

10 Commissioner of Health Strategy, apply for an emergency certificate of
11 need through the emergency certificate of need application process
12 described in this section. An emergency certificate of need issued by the
13 Health Systems Planning Unit of the Office of Health Strategy pursuant
14 to the provisions of this section and any conditions imposed on such
15 issuance shall apply to the applicant applying for the emergency
16 certificate of need, the hospital subject to the transfer of ownership and
17 any subsidiary or group practice that would otherwise require a
18 certificate of need pursuant to the provisions of section 19a-638 of the
19 general statutes and that is also subject to the transfer of ownership as
20 part of the bankruptcy proceeding. The availability of the emergency
21 certificate of need application process described in this section shall not
22 affect any existing certificate of need issued pursuant to the provisions
23 of sections 19a-630 to 19a-639f, inclusive, of the general statutes.

24 (b) (1) The unit shall develop an emergency certificate of need
25 application, which shall identify any data required to be submitted with
26 such application that the unit deems necessary to analyze the effects of
27 a hospital's transfer of ownership on health care costs, quality and access
28 in the affected market. If a potential purchaser of a hospital, described
29 in subsection (a) of this section, is a for-profit entity, the unit's
30 emergency certificate of need application may require additional
31 information or data intended to ensure that the ongoing operation of the
32 hospital after the transfer of ownership will be maintained in the public
33 interest. The commissioner shall post any emergency certificate of need
34 application developed pursuant to the provisions of this subdivision on
35 the Office of Health Strategy's Internet web site and may modify any
36 data required to be submitted with an emergency certificate of need
37 application, provided the commissioner posts any such modification to
38 the office's Internet web site not later than fifteen days before such a
39 modification becomes effective.

40 (2) An applicant seeking an emergency certificate of need shall
41 submit an emergency certificate of need application to the unit in a form
42 and manner prescribed by the commissioner.

43 (3) An emergency certificate of need application shall be deemed
44 complete on the date the unit determines that an applicant has
45 submitted a complete application, including data required by the unit
46 pursuant to subdivision (1) of this subsection. The unit shall determine
47 whether an application is complete not later than three business days
48 after an applicant submits an application. If, after making such a
49 determination, the unit deems an application incomplete, the unit shall,
50 not more than three business days after deeming such application
51 incomplete, notify the applicant that such application is incomplete and
52 identify any application or data elements that were not adequately
53 addressed by the applicant. The unit shall not review such an
54 application until the applicant submits any such application or data
55 elements to the unit.

56 (4) The unit may hold a public hearing on an emergency certificate of
57 need application, provided (A) the unit holds such public hearing not
58 later than thirty days after such application is deemed complete, and (B)
59 the unit notifies the applicant of such public hearing not less than five
60 days before the date of the public hearing. Any such public hearing or
61 any other proceeding related to the emergency certificate of need
62 application process described in this section shall not be considered a
63 contested case pursuant to the provisions of chapter 54 of the general
64 statutes. Members of the public may submit public comments at any
65 time during the emergency certificate of need application process and
66 may request the unit to exercise its discretion to hold a public hearing
67 pursuant to the provisions of this subdivision.

68 (5) When evaluating an emergency certificate of need application, the
69 unit may consult any person and consider any relevant information,
70 provided, unless prohibited by federal or state law, the unit includes
71 any opinion or information gathered from consulting any such person
72 and any such relevant information considered in the record relating to
73 the emergency certificate of need application and cites any such opinion
74 or information and any such relevant information considered in its final
75 decision on the emergency certificate of need application. The unit may

76 contract with one or more third-party consultants, at the expense of the
77 applicant, to analyze (A) the anticipated effect of the hospital's transfer
78 of ownership on access, cost and quality of health care in the affected
79 community, and (B) any other issue arising from the application review
80 process. The aggregate cost of any such third-party consultations shall
81 not exceed two hundred thousand dollars. Any reports or analyses
82 generated by any such third-party consultant that the unit considers in
83 issuing its final decision on an emergency certificate of need application
84 shall, unless otherwise prohibited by federal or state law, be included in
85 the record relating to the emergency certificate of need application. The
86 provisions of chapter 57 of the general statutes and sections 4-212 to 4-
87 219, inclusive, and 4e-19 of the general statutes shall not apply to any
88 retainer agreement executed pursuant to this subsection.

89 (c) (1) The unit shall issue a final decision on an emergency certificate
90 of need application not later than sixty days after such application is
91 deemed complete. The unit's final decision shall articulate the
92 anticipated effect of the hospital's transfer of ownership on access, cost
93 and quality of health care in the affected community, including an
94 assessment of the effect on health care market concentration and health
95 care access for Medicaid recipients. When issuing a final decision, the
96 unit shall consider the effect of the hospital's bankruptcy on the patients
97 and communities served by the hospital and the applicant's plans to
98 restore financial viability.

99 (2) The unit may impose any condition on an approval of an
100 emergency certificate of need application, provided any such condition
101 is consistent with the purposes of sections 19a-630 to 19a-639f, inclusive,
102 of the general statutes. Before imposing any condition, the unit shall
103 weigh the value of imposing such condition in promoting the purposes
104 of sections 19a-630 to 19a-639f, inclusive, of the general statutes with the
105 cumulative burden of imposing such condition on the applicant and any
106 other transacting parties in the hospital's transfer of ownership. If the
107 unit imposes any condition on an approval of an emergency certificate
108 of need application, the unit's final decision shall include a concise

109 statement of (A) the legal and factual basis for such condition, and (B)
 110 which criterion of health care cost, quality or access in the affected area
 111 that the unit intends such condition to promote. Each condition shall be
 112 reasonably tailored in time and scope. The applicant and any other
 113 transacting parties in the hospital's transfer of ownership may request
 114 an amendment to or relief from any condition, in a form and manner
 115 prescribed by the unit, due to changed circumstances, hardship or for
 116 other good cause. The unit may grant or deny any such request.

117 (d) The unit's final decision on an emergency certificate of need
 118 application, including any conditions imposed on the approval of such
 119 an application, shall not be subject to appeal.

120 Sec. 2. Subdivision (7) of subsection (b) of section 12-63 of the general
 121 statutes is repealed and the following is substituted in lieu thereof
 122 (*Effective from passage and applicable to assessment years commencing on or*
 123 *after October 1, 2024*):

124 (7) [For] (A) Except as provided in subparagraph (B) of this
 125 subdivision, for assessment years commencing on or after October 1,
 126 2024, the following schedule of depreciation shall be applicable with
 127 respect to motor vehicles based on the manufacturer's suggested retail
 128 price of such motor vehicles, provided no motor vehicle shall be
 129 assessed at an amount less than five hundred dollars:

T1	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T2		
T3	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T4		
T5	Up to year one	Eighty-five per cent
T6	Year two	Eighty per cent
T7	Year three	Seventy-five per cent
T8	Year four	Seventy per cent
T9	Year five	Sixty-five per cent
T10	Year six	Sixty per cent

T11	Year seven	Fifty-five per cent
T12	Year eight	Fifty per cent
T13	Year nine	Forty-five per cent
T14	Year ten	Forty per cent
T15	Year eleven	Thirty-five per cent
T16	Year twelve	Thirty per cent
T17	Year thirteen	Twenty-five per cent
T18	Year fourteen	Twenty per cent
T19	Years fifteen to nineteen	Fifteen per cent
T20	Years twenty and beyond	Not less than
T21		five hundred dollars

130 (B) For assessment years commencing on or after October 1, 2024, any
 131 municipality may, by vote of its legislative body, or in a municipality
 132 where the legislative body is a town meeting, by vote of its board of
 133 selectmen, elect to apply the following modified schedule of
 134 depreciation with respect to motor vehicles based on the manufacturer's
 135 suggested retail price of such motor vehicles, provided no motor vehicle
 136 shall be assessed at an amount less than five hundred dollars:

T22		<u>Percentage of</u>
T23		<u>Manufacturer's Suggested</u>
T24	<u>Age of Vehicle</u>	<u>Retail Price</u>
T25		
T26	<u>Up to year one</u>	<u>Ninety per cent</u>
T27	<u>Year two</u>	<u>Eighty-five per cent</u>
T28	<u>Year three</u>	<u>Eighty per cent</u>
T29	<u>Year four</u>	<u>Seventy-five per cent</u>
T30	<u>Year five</u>	<u>Seventy per cent</u>
T31	<u>Year six</u>	<u>Sixty-five per cent</u>
T32	<u>Year seven</u>	<u>Sixty per cent</u>
T33	<u>Year eight</u>	<u>Fifty-five per cent</u>
T34	<u>Year nine</u>	<u>Fifty per cent</u>

T35	<u>Year ten</u>	<u>Forty-five per cent</u>
T36	<u>Year eleven</u>	<u>Forty per cent</u>
T37	<u>Year twelve</u>	<u>Thirty-five per cent</u>
T38	<u>Year thirteen</u>	<u>Thirty per cent</u>
T39	<u>Year fourteen</u>	<u>Twenty-five per cent</u>
T40	<u>Years fifteen to nineteen</u>	<u>Twenty per cent</u>
T41	<u>Years twenty and beyond</u>	<u>Not less than</u>
T42		<u>five hundred dollars</u>

137 Any municipality that elects to apply the modified schedule of
138 depreciation described in this subparagraph shall, not later than
139 fourteen days after such election, notify the Secretary of the Office of
140 Policy and Management, in a form and manner prescribed by the
141 secretary, of such election and the first assessment year for which such
142 schedule shall be effective.

143 Sec. 3. (*Effective from passage*) In each municipality that elects to apply
144 the modified schedule of depreciation for motor vehicles described in
145 subparagraph (B) of subdivision (7) of subsection (b) of section 12-63 of
146 the general statutes, as amended by this act, for the assessment year
147 commencing October 1, 2024, in which the grand list for said assessment
148 year has been published and lodged for public inspection on or before
149 the effective date of this section:

150 (1) Notwithstanding the provisions of section 12-55 of the general
151 statutes, such municipality's assessor or board of assessors may
152 disregard, adjust and republish said grand list not later than April 15,
153 2025;

154 (2) Notwithstanding the provisions of subsection (b) of section 12-110
155 of the general statutes, such municipality's board of assessment appeals
156 shall meet to hear appeals related to the assessment of property during
157 the period commencing forty-five days after the effective date of this
158 section and concluding sixty days after the effective date of this section,

159 on business days as described in said subsection;

160 (3) Notwithstanding the provisions of subdivision (1) of subsection
161 (a) of section 12-111 of the general statutes and section 12-112 of the
162 general statutes, appeals from the doings of such municipality's
163 assessors shall be heard or entertained by such municipality's board of
164 assessment appeals if such appeal is made on or before the thirtieth day
165 after the effective date of this section;

166 (4) Notwithstanding the provisions of subdivisions (1) and (2) of
167 subsection (a) of section 12-111 of the general statutes, such
168 municipality's board of assessment appeals shall notify each taxpayer
169 who filed an appeal, whether to advise of the date, time and place of the
170 appeal hearing or to advise that such board has elected not to conduct
171 an appeal hearing, not later than sixty days after the effective date of this
172 section;

173 (5) Notwithstanding the provisions of section 12-120 of the general
174 statutes, such municipality's assessor or board of assessors shall
175 transmit to the Secretary of the Office of Policy and Management not
176 later than ninety days after the effective date of this section an abstract
177 of the assessment list that has been examined and corrected by the board
178 of assessment appeals; and

179 (6) Notwithstanding the provisions of section 12-142 of the general
180 statutes, title 7 of the general statutes, chapter 204 of the general statutes,
181 any special act, any municipal charter or any home rule ordinance, if
182 such municipality has adopted a budget or levied taxes for the fiscal
183 year ending June 30, 2026, such municipality may, not later than June
184 15, 2025, (A) amend its budget in the same manner as such budget was
185 originally adopted, and (B) adjust the tax levy and the amount of any
186 remaining installments of such taxes. If such municipality has levied a
187 tax that was due and payable in a single installment for the fiscal year
188 ending June 30, 2026, such municipality may mail or hand deliver to
189 persons liable therefor a supplemental rate bill for any additional tax

190 levy resulting pursuant to subparagraph (B) of this subdivision. The
191 amendment to such grand list or budget shall be an amount reflecting
192 such modified schedule of depreciation.

193 Sec. 4. Subdivision (83) of section 12-81 of the general statutes is
194 repealed and the following is substituted in lieu thereof (*Effective from*
195 *passage and applicable to assessment years commencing on or after October 1,*
196 *2024*):

197 (83) (A) (i) A dwelling, including a condominium, as defined in
198 section 47-68a, and a unit in a common interest community, as defined
199 in section 47-202, that is (I) owned by any resident of this state who has
200 served in the Army, Navy, Marine Corps, Coast Guard, Air Force or
201 Space Force of the United States and has been determined by the United
202 States Department of Veterans Affairs to be permanently and totally
203 disabled based on a service-connected [permanent and total] disability
204 rating [as determined by the United States Department of Veterans
205 Affairs] of one hundred per cent, and (II) occupied by such resident as
206 the resident's primary residence, or (ii) lacking such residence, one
207 motor vehicle owned by such resident and garaged in this state.

208 (B) If such resident lacks such dwelling or motor vehicle in such
209 resident's name, the dwelling or motor vehicle, as applicable, belonging
210 to or held in trust for such resident's spouse, who is domiciled with such
211 resident, shall be so exempt. When any resident entitled to an exemption
212 under the provisions of this subdivision has died, the dwelling or motor
213 vehicle, as applicable, belonging to, or held in trust for, such deceased
214 resident's surviving spouse, while such spouse remains a widow or
215 widower, or belonging to or held in trust for such deceased resident's
216 minor children during their minority, or both, while they are residents
217 of this state, shall be so exempt as that to which such resident was or
218 would have been entitled at the time of such resident's death.

219 (C) No individual entitled to the exemption under this subdivision
220 and under one or more of subdivisions (19), (22), (23), (25) and (26) of

221 this section shall receive more than one exemption.

222 (D) (i) No individual shall receive any exemption to which such
223 individual is entitled under this subdivision until such individual has
224 complied with section 12-95, and has submitted proof of such
225 individual's [disability rating, as determined] determination by the
226 United States Department of Veterans Affairs, to the assessor of the
227 town in which the exemption is sought. If there is no change to an
228 individual's [disability rating] determination, such proof shall not be
229 required for any assessment year following that for which the
230 exemption under this subdivision is granted initially. If the United
231 States Department of Veterans Affairs modifies an individual's
232 [disability rating] determination to other than permanently and totally
233 disabled based on a service-connected [permanent and total] disability
234 rating of one hundred per cent, such modification shall be deemed a
235 waiver of the right to the exemption under this subdivision. Any such
236 individual whose [disability rating] determination was modified to
237 other than permanently and totally disabled based on a service-
238 connected [permanent and total] disability rating of one hundred per
239 cent may seek the exemption under subdivision (20) of this section.

240 (ii) Any individual who has been unable to submit evidence of
241 [disability rating] such determination by the United States Department
242 of Veterans Affairs in the manner required by this subdivision, or who
243 has failed to submit such evidence as provided in section 12-95, may,
244 when such individual obtains such evidence, make application to the
245 tax collector not later than one year after such individual obtains such
246 proof or not later than one year after the expiration of the time limited
247 in section 12-95, as the case may be, for abatement in case the tax has not
248 been paid, or for refund in case the whole tax or part of the tax has been
249 paid. Such abatement or refund may be granted retroactively to include
250 the assessment day next succeeding the date as of which such individual
251 was entitled to such [disability rating as determined] determination by
252 the United States Department of Veterans Affairs, but in no case shall
253 any abatement or refund be made for a period greater than three years.

254 (iii) The tax collector shall, after examination of such application, refer
255 the same, with the tax collector's recommendations thereon, to the board
256 of selectmen of a town or to the corresponding authority of any other
257 municipality, and shall certify to the amount of abatement or refund to
258 which the applicant is entitled. Upon receipt of such application and
259 certification, the selectmen or other duly constituted authority shall, in
260 case the tax has not been paid, issue a certificate of abatement or, in case
261 the whole tax or part of the tax has been paid, draw an order upon the
262 treasurer in favor of such applicant for such amount, without interest.
263 Any action so taken by such selectmen or other authority shall be a
264 matter of record and the tax collector shall be notified in writing of such
265 action.

266 Sec. 5. Subdivision (20) of section 12-81 of the general statutes is
267 repealed and the following is substituted in lieu thereof (*Effective from*
268 *passage and applicable to assessment years commencing on or after October 1,*
269 *2024*):

270 (20) (A) Subject to the provisions hereinafter stated, property not
271 exceeding three thousand five hundred dollars in amount shall be
272 exempt from taxation, which property belongs to, or is held in trust for,
273 any resident of this state who has served, or is serving, in the Army,
274 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the
275 United States and (i) has a disability rating as determined by the United
276 States Department of Veterans Affairs amounting to ten per cent or
277 more of total disability, other than a determination of being
278 permanently and totally disabled based on a service-connected
279 [permanent and total] disability rating of one hundred per cent,
280 provided such exemption shall be two thousand dollars in any case in
281 which such rating is between ten per cent and twenty-five per cent; two
282 thousand five hundred dollars in any case in which such rating is more
283 than twenty-five per cent but not more than fifty per cent; three
284 thousand dollars in any case in which such rating is more than fifty per
285 cent but not more than seventy-five per cent; and three thousand five
286 hundred dollars in any case in which such resident has attained sixty-

287 five years of age or such rating is more than seventy-five per cent; or (ii)
288 is receiving a pension, annuity or compensation from the United States
289 because of the loss in service of a leg or arm or that which is considered
290 by the rules of the United States Pension Office or the Bureau of War
291 Risk Insurance the equivalent of such loss.

292 (B) If such veteran lacks such amount of property in such veteran's
293 name, so much of the property belonging to, or held in trust for, such
294 veteran's spouse, who is domiciled with such veteran, as is necessary to
295 equal such amount shall also be so exempt. When any veteran entitled
296 to an exemption under the provisions of this subdivision has died,
297 property belonging to, or held in trust for, such deceased veteran's
298 surviving spouse, while such spouse remains a widow or widower, or
299 belonging to or held in trust for such deceased veteran's minor children
300 during their minority, or both, while they are residents of this state, shall
301 be exempt in the same aggregate amount as that to which the disabled
302 veteran was or would have been entitled at the time of such veteran's
303 death.

304 (C) No individual entitled to the exemption under this subdivision
305 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
306 this section shall receive more than one exemption.

307 (D) (i) No individual shall receive any exemption to which such
308 individual is entitled under this subdivision until such individual has
309 complied with section 12-95 and has submitted proof of such
310 individual's disability rating, as determined by the United States
311 Department of Veterans Affairs, to the assessor of the town in which the
312 exemption is sought. If there is no change to an individual's disability
313 rating, such proof shall not be required for any assessment year
314 following that for which the exemption under this subdivision is
315 granted initially. If the United States Department of Veterans Affairs
316 modifies a veteran's disability rating, such modification shall be deemed
317 a waiver of the right to the exemption under this subdivision until proof
318 of disability rating is submitted to the assessor and the right to such

319 exemption is established as required initially, except that if such
320 disability rating is modified to a determination that such veteran is
321 permanently and totally disabled based on a service-connected
322 [permanent and total] disability rating of one hundred per cent, such
323 veteran may seek the exemption under subdivision (83) of this section.

324 (ii) Any individual who has been unable to submit evidence of
325 disability rating in the manner required by this subdivision, or who has
326 failed to submit such evidence as provided in section 12-95, may, when
327 such individual obtains such evidence, make application to the tax
328 collector not later than one year after such individual obtains such proof
329 or not later than one year after the expiration of the time limited in
330 section 12-95, as the case may be, for abatement in case the tax has not
331 been paid, or for refund in case the whole tax has been paid, of such part
332 or the whole of such tax as represents the service exemption. Such
333 abatement or refund may be granted retroactively to include the
334 assessment day next succeeding the date as of which such person was
335 entitled to such disability rating as determined by the United States
336 Department of Veterans Affairs, but in no case shall any abatement or
337 refund be made for a period greater than three years.

338 (iii) The tax collector shall, after examination of such application, refer
339 the same, with the tax collector's recommendations thereon, to the board
340 of selectmen of a town or to the corresponding authority of any other
341 municipality, and shall certify to the amount of abatement or refund to
342 which the applicant is entitled. Upon receipt of such application and
343 certification, the selectmen or other duly constituted authority shall, in
344 case the tax has not been paid, issue a certificate of abatement or, in case
345 the whole tax has been paid, draw an order upon the treasurer in favor
346 of such applicant for the amount, without interest, that represents the
347 service exemption. Any action so taken by such selectmen or other
348 authority shall be a matter of record and the tax collector shall be
349 notified in writing of such action;

350 Sec. 6. (*Effective from passage*) In each municipality in which the grand

351 list for the assessment year commencing October 1, 2024, has been
352 published and lodged for inspection on or before the effective date of
353 this section:

354 (1) Notwithstanding the provisions of section 12-55 of the general
355 statutes, such municipality's assessor or board of assessors may
356 disregard, adjust and republish said grand list not later than April 15,
357 2025;

358 (2) Notwithstanding the provisions of subsection (b) of section 12-110
359 of the general statutes, such municipality's board of assessment appeals
360 shall meet to hear appeals related to the assessment of property during
361 the period commencing forty-five days after the effective date of this
362 section and concluding sixty days after the effective date of this section,
363 on business days as described in said subsection;

364 (3) Notwithstanding the provisions of subdivision (1) of subsection
365 (a) of section 12-111 of the general statutes and section 12-112 of the
366 general statutes, appeals from the doings of such municipality's
367 assessors shall be heard or entertained by such municipality's board of
368 assessment appeals if such appeal is made on or before the thirtieth day
369 after the effective date of this section;

370 (4) Notwithstanding the provisions of subdivisions (1) and (2) of
371 subsection (a) of section 12-111 of the general statutes, such
372 municipality's board of assessment appeals shall notify each taxpayer
373 who filed an appeal, whether to advise of the date, time and place of the
374 appeal hearing or to advise that such board has elected not to conduct
375 an appeal hearing, not later than sixty days after the effective date of this
376 section;

377 (5) Notwithstanding the provisions of section 12-120 of the general
378 statutes, such municipality's assessor or board of assessors shall
379 transmit to the Secretary of the Office of Policy and Management not
380 later than ninety days after the effective date of this section an abstract
381 of the assessment list that has been examined and corrected by the board

382 of assessment appeals; and

383 (6) Notwithstanding the provisions of section 12-142 of the general
 384 statutes, title 7 of the general statutes, chapter 204 of the general statutes,
 385 any special act, any municipal charter or any home rule ordinance, if
 386 such municipality has adopted a budget or levied taxes for the fiscal
 387 year ending June 30, 2026, such municipality may, not later than June
 388 15, 2025, (A) amend its budget in the same manner as such budget was
 389 originally adopted, and (B) adjust the tax levy and the amount of any
 390 remaining installments of such taxes. If such municipality has levied a
 391 tax that was due and payable in a single installment for the fiscal year
 392 ending June 30, 2026, such municipality may mail or hand deliver to
 393 persons liable therefor a supplemental rate bill for any additional tax
 394 levy resulting pursuant to subparagraph (B) of this subdivision.

395 Sec. 7. (*Effective from passage*) The following sum is appropriated from
 396 the GENERAL FUND for the purpose herein specified for the fiscal year
 397 ending June 30, 2025:

T43	GENERAL FUND	2024-2025
T44		
T45	DEPARTMENT OF EDUCATION	
T46	Excess Cost - Student Based	40,000,000
T47		
T48	TOTAL - GENERAL FUND	40,000,000

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

Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-63(b)(7)
Sec. 3	<i>from passage</i>	New section

Sec. 4	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(83)
Sec. 5	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(20)
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section