



General Assembly

Amendment

January Session, 2025

LCO No. 8067



Offered by:

REP. KAVROS DEGRAW, 17th Dist.

To: Subst. House Bill No. 6957

File No. 354

Cal. No. 236

"AN ACT ALLOWING A TOWN TO DESIGNATE ITSELF A CITY."

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

3 "Section 1. Section 7-194 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2025*):

5 Subject to the provisions of section 7-192, [all towns, cities or
6 boroughs which have a charter or which adopt or amend] a town, city
7 or borough that has a charter or adopts or amends a charter under the
8 provisions of this chapter shall have the following specific powers in
9 addition to all powers granted to towns, cities and boroughs under the
10 Constitution and general statutes: (1) To manage, regulate and control
11 the finances and property, real and personal, of the town, city or
12 borough, [and] (2) to regulate and provide for the sale, conveyance,
13 transfer and release of town, city or borough property, and (3) to
14 provide for the execution of contracts and [evidences] evidence of
15 indebtedness issued by the town, city or borough. A town described in
16 this section may designate itself a city through the adoption or

17 amendment of its charter. Any town that designates itself a city
18 pursuant to this section shall be deemed a consolidated town and city
19 for the purposes of the general statutes.

20 Sec. 2. Subsection (d) of section 22a-42 of the general statutes is
21 repealed and the following is substituted in lieu thereof (*Effective October*
22 *1, 2025*):

23 (d) [At least one member of the inland wetlands agency or staff of the
24 agency shall be a person who has completed] (1) On and after January
25 1, 2026, each member of and person employed by a municipality as staff
26 to an inland wetlands agency shall complete the comprehensive training
27 program developed by the commissioner pursuant to section 22a-39.
28 [Failure to have a member of the agency or staff with training shall not
29 affect the validity of any action of the agency.]

30 (2) Any such member or staff person serving on or employed by any
31 such agency as of January 1, 2026, shall complete such training program
32 (A) by January 1, 2027, and (B) once every four years thereafter, except
33 that any such member may complete such subsequent training program
34 once every term for which such member is elected or appointed, if such
35 term is longer than four years.

36 (3) Any such member or staff person not serving on or employed by
37 any such agency as of January 1, 2026, shall complete such training
38 program (A) not later than one year after such member's election or
39 appointment or such staff person's hiring, and (B) once every four years
40 thereafter, except that any such member may complete such subsequent
41 training program once every term for which such member is elected or
42 appointed, if such term is longer than four years.

43 (4) The commissioner shall [annually] make such training program
44 available [to one person from each town without cost to that person or
45 the town. Each inland wetlands agency shall hold a meeting at least once
46 annually at which information is presented to the members of the
47 agency which summarizes the provisions of the training program] on

48 the Internet web site of the Department of Energy and Environmental
49 Protection to members of and persons employed by municipalities to
50 staff inland wetlands agencies. The commissioner shall develop such
51 [information] training program in consultation with interested persons
52 affected by the regulation of inland wetlands. [and shall provide for
53 distribution of video presentations and related written materials which
54 convey such information to inland wetlands agencies.] In addition to
55 [such materials] developing such training program, the commissioner,
56 in consultation with such interested persons, shall prepare materials
57 [which] that provide guidance to municipalities in carrying out the
58 provisions of subsection (f) of section 22a-42a.

59 (5) Not later than March 1, 2027, and annually thereafter, each inland
60 wetlands agency shall submit a statement to the legislative body or
61 board of selectmen of the municipality in which such agency sits,
62 affirming compliance with the training requirement established
63 pursuant to this section by each member and staff person who was
64 required to complete such training in the calendar year ending the
65 preceding December thirty-first.

66 (6) The failure of any member or staff person to complete such
67 training shall not affect the validity of any action of an inland wetlands
68 agency.

69 Sec. 3. Subsection (a) of section 12-57 of the general statutes is
70 repealed and the following is substituted in lieu thereof (*Effective July 1,*
71 *2025*):

72 (a) When it has been determined by the assessors of a municipality
73 that tangible personal property has been assessed when it should not
74 have been, the assessors shall, not later than three years, or four years if
75 the municipality adopts an ordinance that provides for such four-year
76 period, following the tax due date relative to the property, issue a
77 certificate of correction removing such tangible personal property from
78 the list of the person who was assessed in error, whether such error
79 resulted from information furnished by such person or otherwise. If

80 such tangible personal property was subject to taxation on the same
81 grand list by such municipality in the name of some other person and
82 was not so previously assessed in the name of such other person, the
83 assessor shall add such tangible personal property to the list of such
84 other person and, in such event, the tax shall be levied upon, and
85 collected from, such other person. If such tangible personal property
86 should have been subject to taxation for the same taxing period on the
87 grand list of another municipality in this state, the assessors shall
88 promptly notify, in writing, the assessors of the municipality where the
89 tangible personal property should be properly assessed and taxed, and
90 the assessors of such municipality shall assess such tangible personal
91 property and shall thereupon issue a certificate of correction adding
92 such tangible personal property to the list of the person owning such
93 property, and the tax thereon shall be levied and collected by the tax
94 collector. Each such certificate of correction shall be made in duplicate,
95 one copy of which shall be filed with the tax collector of such
96 municipality and the other kept by the assessors in accordance with a
97 records retention schedule issued by the Public Records Administrator.

98 Sec. 4. Section 12-60 of the general statutes is repealed and the
99 following is substituted in lieu thereof (*Effective July 1, 2025*):

100 Any clerical omission or mistake in the assessment of taxes may be
101 corrected according to the fact by the assessors or board of assessment
102 appeals, not later than three years, or four years if the municipality
103 adopts an ordinance that provides for such four-year period, following
104 the tax due date relative to which such omission or mistake occurred,
105 and the tax shall be levied and collected according to such corrected
106 assessment. In the event that the issuance of a certificate of correction
107 results in an increase to the assessment list of any person, written notice
108 of such increase shall be sent to such person's last-known address by the
109 assessor or board of assessment appeals within ten days immediately
110 following the date such correction is made. Such notice shall include,
111 with respect to each assessment list corrected, the assessment prior to
112 and after such increase and the reason for such increase. Any person

113 claiming to be aggrieved by the action of the assessor under this section
114 may appeal the doings of the assessor to the board of assessment
115 appeals as otherwise provided in this chapter, provided such appeal
116 shall be extended in time to the next succeeding board of assessment
117 appeals if the meetings of such board for the grand list have passed. Any
118 person intending to so appeal to the board of assessment appeals may
119 indicate that taxes paid by him for any additional assessment added in
120 accordance with this section, during the pendency of such appeal, are
121 paid "under protest" and thereupon such person shall not be liable for
122 any interest on the taxes based upon such additional assessment,
123 provided (1) such person shall have paid not less than seventy-five per
124 cent of the amount of such taxes within the time specified, or (2) the
125 board of assessment appeals reduces valuation or removes items of
126 property from the list of such person so that there is no tax liability
127 related to additional assessment.

128 Sec. 5. Section 12-129 of the general statutes is repealed and the
129 following is substituted in lieu thereof (*Effective July 1, 2025*):

130 Any person, firm or corporation who pays any property tax in excess
131 of the principal of such tax as entered in the rate book of the tax collector
132 and covered by his warrant therein, or in excess of the legal interest,
133 penalty or fees pertaining to such tax, or who pays a tax from which the
134 payor is by statute exempt and entitled to an abatement, or who, by
135 reason of a clerical error on the part of the assessor or board of
136 assessment appeals, pays a tax in excess of that which should have been
137 assessed against his property, or who is entitled to a refund because of
138 the issuance of a certificate of correction, may make application in
139 writing to the collector of taxes for the refund of such amount. Such
140 application shall be delivered or postmarked by the later of (1) three
141 years from the date such tax was due or four years from such date, if the
142 municipality has adopted an ordinance providing for such four-year
143 period pursuant to section 12-57, as amended by this act, or 12-60, as
144 amended by this act, as applicable, (2) such extended deadline as the
145 municipality may, by ordinance, establish, or (3) ninety days after the

146 deletion of any item of tax assessment by a final court order or pursuant
147 to subdivision (3) of subsection (c) of section 12-53, subsection (b) of
148 section 12-57 or section 12-113. Such application shall contain a recital of
149 the facts and shall state the amount of the refund requested. The
150 collector shall, after examination of such application, refer the same,
151 with his recommendations thereon, to the board of selectmen in a town
152 or to the corresponding authority in any other municipality, and shall
153 certify to the amount of refund, if any, to which the applicant is entitled.
154 The existence of another tax delinquency or other debt owed by the
155 same person, firm or corporation shall be sufficient grounds for denying
156 the application. Upon such denial, any overpayment shall be applied to
157 such delinquency or other debt. Upon receipt of such application and
158 certification, the selectmen or such other authority shall draw an order
159 upon the treasurer in favor of such applicant for the amount of refund
160 so certified. Any action taken by such selectmen or such other authority
161 shall be a matter of record, and the tax collector shall be notified in
162 writing of such action. Upon receipt of notice of such action, the collector
163 shall make in his rate book a notation which will date, describe and
164 identify each such transaction. Each tax collector shall, at the end of each
165 fiscal year, prepare a statement showing the amount of each such
166 refund, to whom made and the reason therefor. Such statement shall be
167 published in the annual report of the municipality or filed in the town
168 clerk's office within sixty days of the end of the fiscal year. Any payment
169 for which no timely application is made or granted under this section
170 shall permanently remain the property of the municipality. Nothing in
171 this section shall be construed to allow a refund based upon an error of
172 judgment by the assessors. Notwithstanding the provisions of this
173 section, the legislative body of a municipality may, by ordinance,
174 authorize the tax collector to retain payments in excess of the amount
175 due provided the amount of the excess payment is less than five dollars.

176 Sec. 6. (NEW) (*Effective October 1, 2025*) Notwithstanding the
177 provisions of any special act, municipal charter or home rule ordinance,
178 any person who submits an environmental, health, traffic or economic
179 impact study or evaluation in connection with a land use application

180 pending approval by the legislative body, zoning commission, planning
181 commission, planning and zoning commission, inland wetlands agency
182 or zoning board of appeals of a municipality shall include in such
183 submission a statement disclosing (1) the author or authors of such
184 study or evaluation, (2) all costs associated with the completion of such
185 study or evaluation and the name of the person or entity that paid such
186 costs, and (3) any conflict of interest that may impact the ability of such
187 author or authors to provide unbiased data or conclusions in such study
188 or evaluation. In rendering a decision on any such application, such
189 legislative body, commission, agency or board shall consider whether
190 the (A) information disclosed in any such statement, or (B) failure to
191 include such statement impacts the reliability of such study or
192 evaluation.

193 Sec. 7. (*Effective from passage*) (a) There is established a task force to
194 study (1) the impact of the acquisition of residential real property by
195 large corporate entities, including, but not limited to, the impact on
196 housing affordability, rental prices and homeownership opportunities
197 in the state, and (2) policies to limit the number of such properties
198 acquired by such entities or otherwise regulate such acquisitions.

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

200 (1) Two appointed by the speaker of the House of Representatives;

201 (2) Two appointed by the president pro tempore of the Senate;

202 (3) One appointed by the majority leader of the House of
203 Representatives;

204 (4) One appointed by the majority leader of the Senate;

205 (5) One appointed by the minority leader of the House of
206 Representatives;

207 (6) One appointed by the minority leader of the Senate; and

208 (7) The Commissioner of Housing, or the commissioner's designee.

209 (c) Any member of the task force appointed under subdivision (1),
210 (2), (3), (4), (5) or (6) of subsection (b) of this section may be a member
211 of the General Assembly.

212 (d) All initial appointments to the task force shall be made not later
213 than thirty days after the effective date of this section. Any vacancy shall
214 be filled by the appointing authority.

215 (e) The speaker of the House of Representatives and the president pro
216 tempore of the Senate shall select the chairpersons of the task force from
217 among the members of the task force. Such chairpersons shall schedule
218 the first meeting of the task force, which shall be held not later than sixty
219 days after the effective date of this section.

220 (f) The administrative staff of the joint standing committee of the
221 General Assembly having cognizance of matters relating to housing
222 shall serve as administrative staff of the task force.

223 (g) Not later than January 1, 2026, the task force shall submit a report
224 on its findings and recommendations to the joint standing committee of
225 the General Assembly having cognizance of matters relating to housing
226 and planning and development, in accordance with the provisions of
227 section 11-4a of the general statutes. The task force shall terminate on
228 the date that it submits such report or January 1, 2026, whichever is later.

229 Sec. 8. Subsection (a) of section 8-2i of the general statutes is repealed
230 and the following is substituted in lieu thereof (*Effective October 1, 2025*):

231 (a) As used in this section, "inclusionary zoning" means any zoning
232 regulation, requirement or condition of development imposed by
233 ordinance, regulation or pursuant to any special permit, special
234 exception or subdivision plan which promotes the development of
235 housing affordable to persons and families of low and moderate income,
236 including, but not limited to, (1) the setting aside of a reasonable number
237 of housing units for long-term retention as affordable housing through
238 deed restrictions or other means; (2) the use of density bonuses; or (3) in
239 lieu of or in addition to such other requirements or conditions, the

240 making of payments into a housing trust fund to be used for acquiring,
241 constructing, rehabilitating or repairing housing affordable to persons
242 and families of low and moderate income, acquiring real property to be
243 used for such housing or incentivizing deed restrictions that preserve
244 real property for use as such housing. "Inclusionary zoning" does not
245 include the use of funds from any such housing trust fund to acquire
246 real property by eminent domain regardless of the intended use of such
247 property.

248 Sec. 9. Section 47-257 of the general statutes is repealed and the
249 following is substituted in lieu thereof (*Effective October 1, 2025*):

250 (a) Until the association makes a common expense assessment, the
251 declarant shall pay all common expenses. After an assessment has been
252 made by the association, assessments shall be made [at least] not less
253 than annually, based on a budget adopted [at least] not less than
254 annually by the association.

255 (b) Except for assessments under subsections (c), (d), [and] (e) and (h)
256 of this section, or as otherwise provided in this chapter, all common
257 expenses shall be assessed against all the units in accordance with the
258 allocations set forth in the declaration pursuant to subsections (a) and
259 (b) of section 47-226. The association may charge interest on any past
260 due assessment or portion thereof at the rate established by the
261 association, not exceeding eighteen per cent per year.

262 (c) To the extent required by the declaration: (1) Any common
263 expense associated with the maintenance, repair or replacement of a
264 limited common element shall be assessed against the units to which
265 that limited common element is assigned, equally, or in any other
266 proportion the declaration provides; (2) any common expense or
267 portion thereof benefiting fewer than all of the units or their owners may
268 be assessed exclusively against the units benefited; and (3) the costs of
269 insurance shall be assessed in proportion to risk and the costs of utilities
270 shall be assessed in proportion to usage.

271 (d) Assessments to pay a judgment against the association may be
272 made only against the units in the common interest community at the
273 time the judgment was rendered, in proportion to their common
274 expense liabilities.

275 (e) If any common expense is caused by the wilful misconduct, failure
276 to comply with a written maintenance standard [promulgated] adopted
277 by the association or gross negligence of any unit owner or tenant or a
278 guest or invitee of a unit owner or tenant, the association may, after
279 notice and hearing, assess the portion of that common expense [in excess
280 of] exceeding any insurance proceeds received by the association under
281 its insurance policy, whether that portion results from the application of
282 a deductible or otherwise, exclusively against that owner's unit.

283 (f) If common expense liabilities are reallocated, common expense
284 assessments and any installment thereof not yet due shall be
285 recalculated in accordance with the reallocated common expense
286 liabilities.

287 (g) No unit owner [may exempt himself] shall be exempt from
288 liability for payment of the common expenses by waiver of the use or
289 enjoyment of any of the common elements or by abandonment of the
290 unit against which the assessments are made.

291 (h) If any addition, alteration or improvement made by, or at the
292 direction of, a unit owner results in an increase in common expenses,
293 including, but not limited to, any cost of maintenance, repair or
294 insurance, the amount of such increase shall be assessed solely against
295 the unit owned by the unit owner who caused such addition, alteration
296 or improvement to be made.

297 Sec. 10. (NEW) (*Effective January 1, 2026*) (a) For purposes of this
298 section, "single-family detached unit" means a building used as a
299 residence in a common interest community, except for a cooperative, as
300 defined in section 47-202 of the general statutes, that does not contain
301 units divided by horizontal or vertical boundaries that are comprised

302 by, or are located in, common walls between units.

303 (b) On and after January 1, 2026, any provision of a declaration or the
304 bylaws of an association that prohibits or unreasonably restricts the
305 installation or use of a solar power generating system on the roof of a
306 unit that is a single-family detached unit, or is otherwise in conflict with
307 the provisions of this section, shall be unenforceable. In any common
308 interest community where a unit is a parcel of land, this section shall
309 apply to any single-family detached unit constructed on such unit. This
310 section shall not apply to any unit that has vertical or horizontal
311 boundaries that are comprised by, or are located in, common walls
312 between units.

313 (c) A unit owner shall obtain approval to install a solar power
314 generating system under this section by submitting an application to the
315 executive board of the association in a form and manner prescribed by
316 such board. The executive board shall (1) acknowledge, in writing to the
317 unit owner, the receipt of any such application not later than thirty days
318 after such receipt, and (2) process such application in the same manner
319 as an application for an addition, alteration or improvement pursuant
320 to the declaration or bylaws of the association. The executive board shall
321 approve or deny such application or request additional information
322 concerning the proposed installation in writing not later than sixty days
323 after the date of receipt of such application. An application shall be
324 deemed approved sixty days after the date of the executive board's
325 receipt of the application if the executive board has not denied such
326 application or requested additional information in writing. If the
327 executive board requests additional information, the application shall
328 be deemed approved thirty days after the board's receipt of such
329 additional information if the executive board has not denied such
330 application in writing. The executive board shall not unreasonably
331 withhold approval of an application submitted in accordance with this
332 section.

333 (d) If a unit owner's application to install a solar power generating
334 system is approved or deemed approved by the executive board, the

335 unit owner shall enter into a written agreement with the association,
336 which may be recorded on the land records in every town in which the
337 common interest community is located, that requires the unit owner to:

338 (1) Comply with the provisions of the declaration or bylaws
339 regarding an addition, alteration or improvement that are applicable to
340 the installation of such solar power generating system;

341 (2) Engage a registered and insured contractor licensed pursuant to
342 chapter 393 of the general statutes to install the solar power generating
343 system who shall, within fourteen days of the execution of the written
344 agreement, (A) provide a certificate of insurance that demonstrates
345 liability insurance coverage in an amount not less than one million
346 dollars and names the association, the association's manager, if any, and
347 the unit owner as insured parties, (B) provide evidence of workers'
348 compensation insurance as may be required by law, and (C) submit to
349 the association a mechanic's lien waiver in favor of the association for
350 any work performed on behalf of such unit owner concerning the
351 installation of such solar power generating system;

352 (3) Pay any cost associated with the installation of the solar power
353 generating system, including, but not limited to, increased master policy
354 premiums, attorney's fees incurred by the association, engineering fees,
355 professional fees, permit fees and fees associated with applicable zoning
356 compliance requirements;

357 (4) Indemnify the association, the unit owners of the association and
358 the association's executive board, officers, directors and manager, as
359 applicable, for (A) any damage or loss caused by the solar power
360 generating system, and (B) any financial obligations concerning the
361 solar power generating system; and

362 (5) Assume full responsibility for the maintenance, repair and
363 replacement of the roof over the unit owner's unit at the unit owner's
364 sole expense.

365 (e) Notwithstanding the provisions of subsections (a) to (d), inclusive,

366 of this section, an association formed on or before January 1, 2026, may,
367 not later than January 1, 2028, by an affirmative vote of not less than
368 seventy-five per cent of the association's board of directors, opt out of
369 the provisions of said subsections regarding the installation of any solar
370 power generating system. Any association that opts out of the
371 provisions of said subsections shall record on the land records of any
372 municipality in which the real property of such association is located a
373 notice of such affirmative vote opting out of the provisions of said
374 subdivisions not later than thirty days after such vote.

375 (f) A unit owner that enters into a written agreement pursuant to
376 subsection (d) of this section, or any successive owner of the unit that
377 acquires title to the unit and assumes the duties imposed by such
378 agreement, shall be responsible for:

379 (1) Any cost to repair damage to the solar power generating system,
380 common elements of the association or any unit in the association
381 resulting from the installation, use, maintenance, repair, removal or
382 replacement of the solar power generating system;

383 (2) Any cost for the maintenance, repair or replacement of the solar
384 power generating system until such system is removed;

385 (3) Any cost for the repair or restoration of the roof upon which the
386 solar power generating system was installed after such system is
387 removed;

388 (4) Any additional common expenses resulting from uninsured losses
389 related to the solar power generating system not covered by any master
390 insurance policy held by the association of unit owners; and

391 (5) Disclosing to any prospective buyer of the unit (A) the existence
392 of the solar power generating system, (B) the associated responsibilities
393 of the unit owner under this section, (C) the existence of any agreement
394 between the unit owner and the association concerning a solar power
395 generating system, and (D) the requirement that the buyer takes
396 ownership of the solar power generating system, or assumes all of the

397 responsibilities of the unit owner under any lease agreement or other
398 agreement between the unit owner and the owner of the solar power
399 generating system, unless such system is removed prior to the
400 conveyance of the unit.

401 (g) A solar power generating system installed pursuant to this section
402 shall meet all applicable health and safety standards and requirements
403 under any state or federal law or local ordinance.

404 (h) An association may:

405 (1) Install a solar power generating system on any common elements
406 of the association for use by the unit owners and develop appropriate
407 rules for such use;

408 (2) Require that a unit owner remove any solar power generating
409 system installed by the unit owner prior to the unit owner's sale of the
410 unit unless the buyer of the unit agrees to (A) take ownership of the solar
411 power generating system, or assumes all of the responsibilities of the
412 unit owner under any lease agreement or other agreement between the
413 unit owner and the owner of the solar power generating system, (B)
414 assume responsibility for the maintenance, repair and replacement of
415 the roof over the unit owner's unit at the unit owner's sole expense, and
416 (C) assume and be bound by any agreement between the unit owner and
417 the association that indemnifies the association, the unit owners of the
418 association and the association's executive board, officers, directors and
419 manager, as applicable, for any damage or losses caused by the solar
420 power generating system; and

421 (3) Assess a unit owner for any uninsured portion of a loss associated
422 with a solar power generating system, whether resulting from a
423 deductible or otherwise, regardless of whether the association submits
424 an insurance claim.

425 (i) In any action by an association seeking to enforce compliance with
426 this section, the prevailing party shall be awarded reasonable attorney's
427 fees.

428 Sec. 11. Subsections (g) to (i), inclusive, of section 47-261b of the
429 general statutes are repealed and the following is substituted in lieu
430 thereof (*Effective October 1, 2025*):

431 [(g) In the case of a common interest community that is not a
432 condominium or a cooperative, an association may not adopt or enforce
433 any rules that would have the effect of prohibiting any unit owner from
434 installing a solar power generating system on the roof of such owner's
435 unit, provided such roof is not shared with any other unit owner. An
436 association may adopt rules governing (1) the size and manner of
437 affixing, installing or removing a solar power generating system; (2) the
438 unit owner's responsibilities for periodic upkeep and maintenance of
439 such solar power generating system; and (3) a prohibition on any unit
440 owner installing a solar power generating system upon any common
441 elements of the association.]

442 [(h)] (g) An association's internal business operating procedures need
443 not be adopted as rules.

444 [(i)] (h) Each rule of the association shall be reasonable.

445 Sec. 12. Subdivision (8) of section 32-600 of the general statutes is
446 repealed and the following is substituted in lieu thereof (*Effective July 1,*
447 *2025*):

448 (8) "Capital region" means the towns contiguous to the city of
449 Hartford, including the town of East Hartford and excluding the towns
450 of Newington and West Hartford.

451 Sec. 13. (*Effective October 1, 2025, and applicable to assessment years*
452 *commencing on and after October 1, 2025*) Notwithstanding the provisions
453 of section 7-328 of the general statutes, the Millstone Ridge Tax District
454 located in the town of New Milford may apportion costs related to the
455 maintenance of district improvements and administrative costs
456 associated with the management of the district to the owner or owners
457 of each lot within the district on an equal basis."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2025</i>	7-194
Sec. 2	<i>October 1, 2025</i>	22a-42(d)
Sec. 3	<i>July 1, 2025</i>	12-57(a)
Sec. 4	<i>July 1, 2025</i>	12-60
Sec. 5	<i>July 1, 2025</i>	12-129
Sec. 6	<i>October 1, 2025</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>October 1, 2025</i>	8-2i(a)
Sec. 9	<i>October 1, 2025</i>	47-257
Sec. 10	<i>January 1, 2026</i>	New section
Sec. 11	<i>October 1, 2025</i>	47-261b(g) to (i)
Sec. 12	<i>July 1, 2025</i>	32-600(8)
Sec. 13	<i>October 1, 2025, and applicable to assessment years commencing on and after October 1, 2025</i>	New section