OLR Bill Analysis

sSB 477 (File 654, as amended by Senate "A" and "B")*

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND A MUNICIPAL OPTION TO ABATE DELINQUENT PROPERTY TAXES ON CERTAIN PARCELS OF LAND.

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§ 502 — SCHOOL BUDGET REFERENDA NOTIFICATIONS BY SCHOOLS
Makes a provision on school budget referenda notifications in the budget bill, as amended, effective upon passage instead of October 1, 2026

SUMMARY

This bill makes numerous changes, as described in the following section-by-section analysis.

*Senate Amendment "A" replaces the underlying bill, which included several of the same property tax exemption deadline waivers and a similar delinquent property tax abatement provision.

*Senate Amendment "B" (1) makes several minor, technical, and conforming changes to provisions on (a) the Department of Social Services' certificate of need determinations, (b) a statewide language access implementation plan, and (c) the Finish Line Scholars program; (2) modifies a law requiring the Department of Emergency Services and Public Protection commissioner to enter into a memorandum of understanding (MOU) with Southern Connecticut State University, principally by specifying that the MOU must be for at least $850,000; (3) changes the effective date of a budget bill provision; and (4) adds a budget carry forward.

EFFECTIVE DATE: Various, see below.

§§ 1-7 — PROPERTY TAX EXEMPTION FILING DEADLINES

Allows taxpayers in certain municipalities to claim a property tax exemption for specified property and grand lists even though they missed the applicable filing deadline to claim the exemption or provide required documentation, as applicable

The bill allows taxpayers in six municipalities to claim certain property tax exemptions for the property and grand lists shown in the table below, even though they missed the filing deadline to claim the exemption or provide required documentation, as applicable. It does so by waiving the deadline if the taxpayer files for the exemption by July 31, 2026, and pays the statutory late filing fee. The tax assessor must confirm that he or she received the fee, verify the property's eligibility for the exemption, and subsequently approve the exemption. The municipality must refund any taxes, interest, or penalties paid on the property as if the claim was timely filed.

Table: Exemption Deadline Waivers Under the Bill

§	Municipality	Grand List	Exemption
1	Berlin	2025	Machinery and equipment used for manufacturing, biotechnology, and recycling (CGS § 12-81(76))
4	Middletown	2024	
6	Waterbury	2025	
2	Lebanon	2025	Property owned by, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical, or charitable purposes and used exclusively for these purposes, or preserving open space land (CGS § 12-81(7))
3	Meriden	2025	
5	Middletown	2025	
7	West Hartford	2025	

EFFECTIVE DATE: July 1, 2026

§ 8 — PROPERTY TAX ABATEMENT FOR QUALIFYING PROPERTY OWNERS

Allows municipalities to abate all or part of the delinquent property taxes owed for qualifying land on the 2013 and 2014 grand lists

The bill allows a municipality, by vote of its legislative body (or board of selectmen if the legislative body is a town meeting), to abate all or part of the delinquent property taxes owed to it for qualifying land on the 2013 and 2014 grand lists. To qualify for the abatement, the parcel must be less than 6,000 square feet and have been under the same continuous ownership for at least 45 years.

EFFECTIVE DATE: Upon passage

§ 9 — VALIDATION OF PROPERTY TAX-RELATED ACTIONS AND PROCEEDINGS IN WILTON

Validates certain property tax-related actions and proceedings in Wilton

The bill validates the actions and proceedings of Wilton's officers and officials related to the (1) mailing of the assessment increase notice for the 2025 grand list and (2) assessment appeals hearings held by the town's board of assessment appeals. It does this regardless of the statutory requirements for publishing the grand list, equalizing assessments, notifying property owners of increases or decreases in property valuations, and assessment appeals.

EFFECTIVE DATE: Upon passage

§§ 10-12, 21, 47, 49, 54, 55, 60, 67, 68, 79, 80, 86-88, 99, 100, 104 & 503 — BUDGET PROVISIONS

See Fiscal Note for a summary of these provisions

See Fiscal Note for a summary of these provisions.

§§ 13-17 — COMPENSATION FOR JUDGES AND CERTAIN OTHER STATE OFFICIALS

Increases the salary and other compensation for judges and certain other judicial officials by approximately 4.4% starting in FY 27; correspondingly increases the salary of certain other state officials whose salary, by law, is tied to that of judges

Starting on July 1, 2026, the bill increases the following by approximately 4.4%: (1) salaries for judges, family support magistrates, family support referees, and judge trial referees; (2) additional amounts that certain judges receive for performing administrative duties; and (3) salaries of certain officials whose compensation, by law, is determined in relation to the salary of the chief justice or a Superior Court judge or a state referee's per-diem rate (including, starting with the next term for these offices, the governor and other constitutional officers).

The bill also makes technical changes, including removing obsolete language.

EFFECTIVE DATE: July 1, 2026

Judicial Salaries

The table below shows the bill's changes to judicial salaries starting in FY 27.

Table: Judicial Salaries

Position	*Current Salary*	*Salary Under the Bill Starting July 1, 2026*
Supreme Court chief justice	$248,936	$259,764
Chief court administrator (if a judge)	239,210	249,616
Supreme Court associate judge	230,334	240,354
Appellate Court chief judge	227,786	237,695
Appellate Court judge	216,336	225,775
Deputy chief court administrator (if a Superior Court judge)	212,381	221,620
Superior Court judge	208,059	217,109
Chief family support magistrate	181,101	188,979
Family support magistrate	172,361	179,859
Family support referee	269/day*	280/day*
Judge trial referee	312/day*	326/day*

*Plus expenses, mileage, and retirement pay

As under existing law, judges with at least 10 years of judicial or other state service also receive semi-annual longevity payments equal to a specified percentage of their annual salary.

Administrative Judges

The law provides judges with extra compensation for taking on certain administrative duties. The bill increases these annual payments, which are in addition to the judges' annual salaries, from $1,419 to $1,481 starting on July 1, 2026. The judges who receive this additional amount are (1) the appellate system's administrative judge; (2) each judicial district's administrative judge; and (3) each chief administrative judge for (a) facilities, administrative appeals, the judicial marshal service, or judge trial referees, and (b) the Superior Court's family, juvenile, criminal, or civil divisions.

Related Increases

The bill's provisions result in salary, rate, or maximum compensation increases for other officials or judges whose compensation is tied to those of judges or judge trial referees. Specifically:

1. the salaries of workers' compensation administrative law judges vary depending on service time and are tied to those of Superior Court judges (CGS § 31-277),

2. the salaries of probate court judges vary depending on probate district classification and range from 45% to 75% of a Superior Court judge's salary (CGS § 45a-95a),

3. senior judges receive the same per-diem rates as state referees (CGS §§ 51-47b(a) & 52-434b),

4. the probate court administrator's salary is the same as that of a Superior Court judge (CGS § 45a-75), and

5. the maximum compensation a retired judge may receive is equal to the highest annual salary during the fiscal year for the judicial office the judge held at retirement (CGS § 51-47b(b)).

Additionally, existing law generally makes the (1) governor's salary equal to the salary for the Connecticut Supreme Court chief justice and (2) lieutenant governor's, secretary of the state's, state treasurer's, state comptroller's, and state attorney general's equal to those for Superior Court judges. For these six officials, the salary increase does not take effect until the start of the next term for that office (CGS §§ 3-2, -11, -77, -111 & -124).

EFFECTIVE DATE: July 1, 2026

§§ 18-20 & 82 — HOSPITAL PROVIDER TAX

Makes technical fixes to hospital tax provisions in the budget bill

sSB 1, as amended by Senate "A" ("budget bill"), §§ 357 & 361, amends two provisions of the hospital tax that are repealed under a separate provision of the bill (§ 61, which repeals the tax on nursing

homes and intermediate care facilities (ICF) before it takes effect). This bill restores these two provisions, incorporating the changes from the budget bill and repealing the nursing home and ICF tax-related provisions.

It also makes a technical fix to the budget bill's FY 27 information reporting provision (§ 362).

EFFECTIVE DATE: July 1, 2026, except the repealer and information reporting provision are effective upon passage.

§ 22 — MUNICIPAL CHARTER AMENDMENT PROCESS EXCEPTION

Temporarily allows municipalities with populations greater than 20,000, but less than 30,000, to start the charter revision process with a majority, rather than a two-thirds, vote of the appointing authority's membership

State law provides a procedure that a municipality may use to revise its charter. Generally, this process must be started by a (1) resolution adopted by two-thirds of its appointing authority (see *Background — Municipal Appointing Authorities*) or (2) petition signed by at least 10% of the municipality's electors (meaning eligible voters).

The bill creates a limited exception for any municipality with a population between 20,000 and 30,000 (see *Background — Municipal Populations*) based on the 2020 federal census. From the bill's passage until December 31, 2026, an eligible municipality may instead start the process by a majority vote of the entire appointing authority (rather than a two-thirds vote, as the law generally requires). As under existing law, the process may also be started by a petition signed by at least 10% of the electors.

Under existing law, unchanged by the bill, once an appointing authority votes to start the process, it must appoint a charter commission within 30 days to consider changes that the appointing authority recommends and others it decides are needed. The law sets out public hearing requirements and the process for the appointing authority to vote on the proposed changes. Voters can petition to hold a referendum on any versions of the commission's changes that the

appointing authority votes to reject.

EFFECTIVE DATE: Upon passage

Background — Municipal Appointing Authorities

A municipality's appointing authority is the (1) town's board of selectmen, town council, or board of directors; (2) city's common council or other body empowered to make ordinances; or (3) borough's board of burgesses (CGS § 7-187).

Background — Municipal Populations

According to the 2020 decennial census, the following municipalities have populations that are above 20,000 but less than 30,000: Berlin, Bethel, Bloomfield, Branford, Cheshire, Darien, East Haven, Farmington, Guilford, Mansfield, New Canaan, New London, New Milford, Newtown, North Haven, Ridgefield, Rocky Hill, Simsbury, South Windsor, Watertown, Westport, Wethersfield, Windham, and Windsor.

§§ 23 & 24 — CORNFIELD POINT ASSOCIATION'S CHARTER

Doubles the maximum assessment a specific special taxing district is allowed to impose on property owners, capping it at $1,000 per improved lot and $200 per unimproved lot

The bill amends the Cornfield Point Association's special act charter. This special taxing district for a shoreline community is currently allowed to impose an annual assessment of up to $500 per lot with a dwelling or cottage on it and up to $100 per vacant lot. The bill doubles these caps, making them $1,000 and $200, respectively.

The bill also specifies that this charter change is not to be invalidated because of the association's failure to timely file its request for legislation with the secretary of the state.

EFFECTIVE DATE: Upon passage

§ 25 — HARTFORD REVALUATION DELAY

Allows Hartford to delay implementing its 2026 revaluation until October 1, 2027

By law, municipalities must revalue their real property once every five years. The bill allows Hartford to delay implementing its 2026

revaluation by one year, until October 1, 2027, if its legislative body approves. The bill correspondingly allows Hartford (specifically, its rate maker) to prepare new tax bills to reflect this delay. Under the bill, Hartford's subsequent revaluations are not delayed, and it must resume following its set five-year revaluation schedule.

EFFECTIVE DATE: Upon passage

§§ 26, 27 & 95-98 — HEALTH CARE GROWTH AND QUALITY BENCHMARKS AND PRIMARY CARE SPENDING TARGETS

Makes technical and minor changes

The bill makes technical changes to internal references to the revised methodology required under the budget bill for assessing compliance with health care cost growth benchmark, cost drivers, quality benchmark, hospital growth benchmark, and primary care spending targets. It also makes related minor changes, including specifying that hospital specific preliminary results that the Office of Policy and Management (OPM) provides each hospital are based on the prior year's data.

The bill (§ 96) also makes technical changes by repealing duplicative budget bill provisions on the transfer, from the Office of Health Strategy to OPM, of oversight of the health care cost growth and quality benchmarks and primary care spending targets.

EFFECTIVE DATE: July 1, 2026, except the section with the technical changes that repeal the duplicative provisions is effective upon passage.

§§ 28 & 57 — HOSPITAL FINANCIAL ASSISTANCE POLICIES

Amends a budget bill provision on translation services for notices of hospital financial assistance policies, to clarify that hospitals must translate the notice if a set threshold of the community speaks a given language; repeals a budget bill provision that requires hospitals to deem patients as meeting their financial assistance programs' income requirements if the patients are enrolled in certain public assistance programs

The budget bill requires each hospital to have a written financial assistance policy, consistent with federal regulations that require nonprofit hospitals to have these policies in order to maintain their tax-exempt status. It also requires hospitals to include a notice about their financial assistance policy on each patient bill, with a statement on the

first page that translation services for the notice are available if a language is spoken by at least 1,000 people or 5% of the community served by the hospital facility or likely to be affected or encountered by the facility. Instead of requiring the statement on translation services, this bill directly requires hospitals to translate the notice if these thresholds are met.

This bill also repeals a budget bill provision requiring hospitals with financial assistance programs, starting in 2027, to consider patients as meeting the program's income requirements if the patients are enrolled in certain public assistance programs.

EFFECTIVE DATE: October 1, 2026

§§ 29-31 — FUEL CELL PROJECTS IN ANSONIA

Makes a specific fuel cell project in Ansonia eligible for a buy-all NRES tariff, authorizes the state to contract with the project owner and the Green Bank to select state electricity accounts to be beneficial accounts for the project, makes the project eligible for a natural gas rebate, and allows the Siting Council to reopen the petition on the project; sets a new project completion deadline for a separate fuel cell project in Ansonia selected in the SCEF program

NRES Fuel Cell Project

The bill makes a specific fuel cell project in Ansonia ("project number NE 53142") eligible for a Non-Residential Energy Solutions (NRES) program tariff under which electric distribution companies (EDCs; Eversource or United Illuminating) purchase all of the project's energy and renewable energy certificates on a cents-per-kilowatt-hour basis (a "buy-all" tariff), under terms applicable to a municipal customer. It does so regardless of (1) utility-related laws that, among other things, currently limit NRES to zero-emissions projects (fuel cells are generally considered low-emissions projects), and (2) the Public Utilities Regulatory Authority's (PURA) decisions and rulings in the proceeding for the NRES program review for the fourth year of the program. Project number NE 53142 is a 2.925 megawatt fuel cell project submitted in the August 2025 NRES solicitation.

The bill authorizes the state, acting through the administrative services commissioner, to contract with the project owner and the Connecticut Green Bank to select state electricity accounts that would

be beneficial accounts for any power generated by this fuel cell project. Generally, beneficial accounts are additional accounts customers designate to benefit from a facility's energy or related products.

When determining the project's eligibility (presumably, for selection as an NRES project), the bill allows PURA to consider the financial condition of the municipality where the project is proposed to be located (Ansonia).

The bill also defines the project as a "customer-side distributed resource" for purposes of eligibility for a natural gas rebate. This provision requires each EDC to give a rebate to customers with customer-side distributed resource projects that use natural gas. By law, the rebate is equal to the customer's retail delivery charge for natural gas and EDCs may recover their rebate costs through the federally mandated congestion charge on electric bills.

By law, the Siting Council has jurisdiction over generation projects and must approve projects with a capacity of up to 65 MW through a declaratory ruling, unless the council finds a substantial adverse environmental effect. For this fuel cell project, the council declined to issue a declaratory ruling, stating that the petition from the project developer was incomplete. The bill allows the council to reopen the petition upon the petitioner's application and allows the council to consider the financial condition of the municipality where the project is proposed to be located (Ansonia).

SCEF Fuel Cell Project

"Project number 3066" is a 3.996 MW fuel cell project in Ansonia that was selected in the fourth year of the Shared Clean Energy Facility (SCEF) program. Regardless of existing law or PURA's regulations and procedures, the bill makes the deadline for completing the project three years after the bill passes.

EFFECTIVE DATE: Upon passage

§ 32 — SHARED CLEAN ENERGY GAS REBATE

Removes selection deadline for SCEF gas rebates

The law generally requires each gas company (the Connecticut Natural Gas Corporation, the Southern Connecticut Gas Company, and Eversource) to have a program that gives rebates to customers that use natural gas for a SCEF (for example, a fuel cell) selected to participate in the SCEF program by December 31, 2023. The bill requires the companies to provide these rebates to SCEFs regardless of when they are selected to participate in the program. By law, the rebate is equal to the retail delivery charge for transporting natural gas to the SCEF, and a gas company may recover the costs of providing the rebates through its decoupling mechanism, authorized under existing law (CGS § 16-19tt).

EFFECTIVE DATE: Upon passage

§ 33 — HOSPITAL SUPPLEMENTAL PAYMENT ACCOUNT REPORTS

Adds the Finance, Revenue and Bonding Committee to the recipients of required DSS reports on the budget bill's hospital supplemental payment account

The budget bill requires the Department of Social Services (DSS) commissioner, starting by January 1, 2027, to annually report to the Appropriations and Public Health committees on the collection of funds for deposit in the hospital supplemental payment account and how the account's funds were used during the prior calendar year. This bill also requires the reports to be sent to the Finance, Revenue and Bonding Committee.

The budget bill creates the hospital supplemental payment account, to be used by DSS to make Medicaid supplemental payments to hospitals, hospital-affiliated medical groups, and faculty practice plans.

EFFECTIVE DATE: Upon passage

§ 34 — ADDITIONAL FILM AND DIGITAL MEDIA PRODUCTION TAX CREDIT

Increases, from one day to 20 days, the minimum number of production days needed to qualify for the additional film and digital media production tax credit created by the budget bill and requires DECD to notify eligible production companies about the credit

Section 275 of the budget bill creates an additional film and digital media production tax credit available for the 2027 and 2028 income years for production expenses or costs incurred for state-certified qualified productions for which principal photography shooting occurs in Bridgeport, Hartford, or New Haven, or any combination of them. This bill increases, from one day to 20 days, the minimum number of production days needed to qualify for the credit.

Under the budget bill, unchanged by this bill, (1) eligible companies apply to the Department of Economic and Community Development (DECD) for a voucher (a.k.a. eligibility certificate) for the credit, (2) the credit equals a percentage of their production expenses and costs, ranging from 30% to 50%, with a minimum threshold of $100,000, and (3) the total amount of credits is capped at $1.5 million.

This bill requires DECD to notify eligible production companies about the credit created by the budget bill when the department issues eligibility certificates for the existing film and digital media production tax credit available under CGS § 12-217jj. More specifically, for these companies, DECD must determine, based on information provided in the company's application for the latter credit, whether the company's production reasonably anticipates that principal photography shooting will occur in the cities of Bridgeport, Hartford or New Haven, or any combination of them, for at least 20 days, and that production expenses or costs will at least be $100,000. If DECD determines a company may qualify for the additional credit, the department must give it written notice about that, including a description of the minimum production expenses or costs threshold and the application requirements to apply for the credit. The notice must also identify an estimated amount reserved for the company from the $1.5 million total and, if requested, the remaining balance of unreserved funds available.

This bill specifies that (1) any notice or reservation does not constitute

final approval for the credit and does not guarantee that a voucher will be issued and (2) any voucher issued must be subject to a company's completion of its production, submission and approval of its voucher application, verification of its expenses and costs, and satisfaction of the legal requirements for the credit and compliance with other applicable legal provisions.

EFFECTIVE DATE: July 1, 2027, and applicable to income years beginning on or after January 1, 2027.

§ 35 — COST NOTIFICATION FOR INFUSION AND INJECTION SERVICES

Allows health carriers and utilization review companies to meet a disclosure requirement in the budget bill by using an electronic notice

Starting January 1, 2027, § 216 of the budget bill requires health carriers (insurers, HMOs, fraternal benefit societies, and hospital or medical service corporations) and utilization review companies, when preauthorizing or pre-certifying infusion or injection services provided at infusion centers, to give the insured written notification that these services provided at hospital-based off-campus outpatient infusion centers may cost more than those provided at non-hospital-based infusion centers. This bill also allows the notice to be provided electronically.

This notification requirement applies to individual and group health insurance policies delivered, issued, renewed, amended, or continued in Connecticut that cover (1) basic hospital expenses; (2) basic medical-surgical expenses; (3) major medical expenses; or (4) hospital or medical services, including those provided under an HMO plan.

The budget bill also requires hospitals and health systems to give patients written notification at the time of scheduling that it may cost them more to use these services than if they received them at a non-hospital-based infusion center.

EFFECTIVE DATE: January 1, 2027

§ 36 — LAW ENFORCEMENT NEAR ELECTIONS SITES

Creates additional exemptions from a provision in sHB 5001, as amended, on prohibited actions by law enforcement near elections sites

sHB 5001, § 57, as amended by House "A," generally prohibits certain acts near elections sites and subjects violators to a criminal penalty. An "elections site" includes, among other things, (1) a polling place on the date of an election contest, (2) an early voting location during the early voting period, (3) a same-day election registration location on election day, and (4) an absentee ballot drop box during an absentee voting period.

Among other things, sHB 5001 generally prohibits officers and agents authorized by any state or the federal government to use force against, search, detain, or arrest people, and those that supervise or have control over these officers and agents (collectively, law enforcement officers) from knowingly being within 250 feet of any elections site.

However, law enforcement officers may be within this perimeter for several reasons under sHB 5001, including voting while off-duty as allowed by state law. This bill expands this to allow voting while these officers are on duty.

This bill also now specifies that these law enforcement officers may access, travel to and from, or remain at law enforcement unit buildings that (1) were constructed and occupied by a municipal or state law enforcement agency before July 1, 2026; (2) are operated by one of these types of agencies; and (3) are located within 250 feet of an elections site. The bill defines "law enforcement unit buildings" as any building or structure used by police officers when performing their official duties, including headquarters, stations, substations, and barracks.

Similarly, the bill also allows off-duty law enforcement to remain within 250 feet of an elections site as long as necessary while present at another place or location within this perimeter (for example, doing business at a nearby location).

EFFECTIVE DATE: July 1, 2026

§§ 37-39 — AUTOMATIC ABSENTEE BALLOT APPLICATIONS

Repeals and replaces a provision in sHB 5001, as amended, regarding automatic absentee ballot applications; repeals a provision that delayed the effective date

sHB 5001, § 9, as amended by House "A" and "E," establishes procedures for voters to automatically receive absentee ballot applications for elections, primaries, and referenda they are eligible to vote in. This bill repeals this provision and establishes new procedures for automatic applications. This bill also repeals § 55 of the budget bill, which delayed implementation of the original provisions until July 1, 2027.

Under this bill, any elector may submit a request to their local town clerk to automatically receive absentee ballot applications. The request must be in a form and manner set by the secretary of the state. The town clerk must issue an absentee ballot application for applicable election contests to each active elector the earlier of (1) 90 days before the election contest or (2) as soon as practicable. The application must have the elector's information already filled in (except for information of any person helping the elector fill it out).

Before issuing automatic applications, the registrars of voters and the town clerk must compare the list of electors that will receive automatic applications against the municipality's official active registry (list of active voters in the town). They must do so in order to (1) identify voters that are scheduled to receive automatic applications but are no longer active voters in town and (2) remove them from automatic absentee ballot status.

Additionally, under this bill, electors must also lose their automatic status if (1) they notify the clerk in writing they no longer want automatic applications, (2) an absentee ballot application delivered to the elector is returned as undeliverable, or (3) the elector is placed on the inactive registry list.

EFFECTIVE DATE: July 1, 2027, except the repeals are effective upon passage.

§ 40 — MEDICAID RATE PARITY FOR OPTOMETRISTS

Requires the DSS commissioner to adjust Medicaid reimbursement rates for optometrists so that they equal ophthalmologist rates and seek federal approval to amend the Medicaid state plan if needed

The bill requires the DSS commissioner to adjust Medicaid reimbursement rates for licensed optometrists so that they equal those of licensed physicians (presumably, ophthalmologists) for performing the same medical service or procedure in Current Procedural Terminology (CPT) codes 92004 (new patient comprehensive eye examinations), 92014 (existing patient comprehensive eye examinations), 92015 (determining eye refractions), and 92250 (computerized corneal topography). It requires the commissioner to seek federal approval to amend the Medicaid state plan if needed to adjust the rates.

PA 21-2, June Special Session, § 333, already required the DSS commissioner to adjust Medicaid reimbursement rates for (1) nurse-midwives to equal obstetrician-gynecologist rates, (2) podiatrists to equal physician rates for performing the same services and procedures, (3) licensed nurse-midwives to receive the same rates as licensed obstetrician-gynecologists for performing the same services or procedures, and (4) licensed podiatrists to receive the same rates as licensed physicians for performing the same services or procedures.

EFFECTIVE DATE: Upon passage

§ 41 — MODIFICATION OF INSURANCE DEPARTMENT STUDY REQUIREMENT

Makes an Insurance Department study requirement in the budget bill contingent on the availability of appropriations

The bill directs the Insurance Department to conduct a study required § 217 of the budget bill, provided there are available appropriations. If so, as required by the budget bill, the department, in consultation with the Office of the Healthcare Advocate, must study the following and report to the legislature by October 1, 2027:

1. potential ways to lower the cost of infusion and injection services provided at hospital-based off-campus outpatient facilities,

2. appropriate patient protections for stop-loss insurance policies used with self-funded employee health benefit plans, and

3. surprise bills for ground ambulance services.

EFFECTIVE DATE: Upon passage

§ 42 — WAGE INCREASES FOR NURSING HOME EMPLOYEES

Eliminates a budget bill provision that restricted wage increases for nursing home employees authorized under PA 25-168 for nurses to only those who solely provide direct care; excludes nursing home directors and assistant directors, starting July 1, 2026, from these wage increases

PA 25-168, § 332, requires the DSS commissioner, regardless of the state's nursing home Medicaid reimbursement law and within available appropriations, to increase nursing home reimbursement rates to support wage increases for employees (nurses; nurse's aides; and dietary, housekeeping, laundry, maintenance, and plant operation personnel) as follows: (1) 3% effective July 1, 2025; (2) 3% effective July 1, 2026; and (3) 4% effective January 1, 2027.

This bill repeals a provision in § 445 of the budget bill that restricted these wage increases for nurses to only those who solely provide direct patient care services and supports and do not work in administrative roles.

Instead, it excludes nursing home directors and assistant directors, starting July 1, 2026, from receiving these wage increases.

Under existing law, if a facility receives a rate adjustment for these wage increases and does not provide them, DSS may decrease the facility's rate by the same amount.

EFFECTIVE DATE: Upon passage

§ 43 — DSS CON DETERMINATIONS

Allows DSS to set lower occupancy rates to determine bed need when making CON decisions on nursing home bed relocations for projects that include relocating beds to comply with a two-bed per room limit

By law, nursing homes must generally receive certificate of need (CON) approval from DSS when relocating licensed beds or decreasing

bed capacity, among other things. DSS must consider various factors, including whether there is a clear public need for the request based on the bed need in nearby towns at the proposed location of the relocated beds. Under current law, bed need is based on the recent occupancy percentage of area nursing facilities and the projected bed need for up to five years in the future at 97.5% occupancy, using specified statistics. (sSB 123, as amended by Senate Amendment "A", and passed by the House and Senate, changes how bed need is determined. Under that bill, a service area with a demonstrated bed need is one whose nursing home occupancy is above 96% for at least two consecutive quarters.)

Additionally, starting July 1, 2026, current law prohibits placing newly admitted nursing home residents in a room with more than two beds. The bill allows the DSS commissioner to establish bed need based on an occupancy that is lower than 96% for projects that relocate nursing home beds in order to comply with this two-bed per room limit.

EFFECTIVE DATE: Upon passage

§ 44 — WAIVES REQUIREMENT FOR CERTAIN NURSING HOMES

Waives two-bed per room limit for state-established nursing homes that serve people transitioning from correctional facilities or receiving DMHAS services

Existing law allows the Department of Correction, the Department of Mental Health and Addiction Services (DMHAS), and DSS to establish nursing homes for people who require a nursing home level of care and (1) are transitioning from a correctional facility in the state or (2) receive DMHAS services.

Starting July 1, 2026, current law prohibits placing newly admitted nursing home residents in a room with more than two beds. The bill waives this requirement for any state-established nursing homes described above.

EFFECTIVE DATE: Upon passage

§ 45 — SUFFIELD MIDDLE SCHOOL NOTWITHSTANDING

Amends a notwithstanding for a school construction project at Suffield Middle School passed in the budget bill to extend the application deadline to be on the 2026 priority list

Through legislation, the state can exempt school construction projects from certain statutory and regulatory requirements to allow them to, among other things, qualify for state reimbursement grants. (These exemptions are commonly referred to as "notwithstandings.")

Section 420 of the budget bill waives the filing deadline for an unspecified project at Suffield Middle School to be included on the 2026 priority list if the district applies before July 1, 2026. This bill (1) extends this deadline to July 1, 2027, and (2) makes a technical correction.

EFFECTIVE DATE: July 1, 2026

§ 46 — AUTOMATED LICENSE PLATE READER CONTRACTS

Removes a provision from sSB 397, as amended, that requires ALPR contracts between public agencies and private vendors to bar the vendor from storing the contracting agency's ALPR data with ALPR data it stores under a contract with a different agency or person

sSB 397, as amended by Senate "A" and "B," sets various restrictions related to automated license plate readers (ALPRs). Among other things, it prohibits public agencies from entering or renewing contracts with private vendors for ALPR system usage or data unless the contract bars the vendor from engaging in certain activities with respect to ALPR data collected in the state.

This bill removes a provision from sSB 397, as amended, that requires these contracts to bar the vendor from holding or storing the contracting agency's ALPR data with ALPR data it holds or stores under a contract with a different agency or other person.

EFFECTIVE DATE: Upon passage

§ 48 — CONNECTICUT STATE BIRD

Designates Sue Bird as an additional state bird for each March

By law, the Connecticut state bird is the American robin. The bill designates, for each March, Sue Bird (Suzanne Brigit Bird) as a second state bird.

EFFECTIVE DATE: July 1, 2026

§ 50 — ANGEL INVESTOR TAX CREDIT PROGRAM CHANGES

Modifies requirements for businesses to qualify for tax credits under the angel investor tax credit program, including reducing the minimum percentage of a business's employees that must live in Connecticut

The bill makes changes to the angel investor tax credit program, which, generally, allows angel investors who make cash investments of at least $25,000 in the qualified securities of certain Connecticut businesses to be eligible for a personal income tax credit equal to 25% of their investment. By law, an "angel investor" is generally an investor whom the Securities and Exchange Commission considers to be an accredited investor and a "Connecticut business" is any business, other than a cannabis business, whose principal place of business is in Connecticut.

To qualify for the tax credit, existing law requires the investments to be in Connecticut businesses that meet several criteria, including that the business:

1. applied for and received approval from Connecticut Innovations, Inc. (CI) to get credit-eligible investments;

2. had gross revenues of less than $1 million in the most recent income year;

3. has less than 25 employees;

4. has been operating in Connecticut for fewer than seven consecutive years;

5. is primarily owned by the management of the business and their families; and

6. received less than $2 million in investments from credit-eligible angel investors.

Current law additionally requires that 75% of the business's employees live in Connecticut. The bill reduces this percentage to 50%

and, beginning July 1, 2026, requires applications to CI from a business and a related person to be treated as a single Connecticut business under the program.

Existing law and the bill define "related person" in relation to a corporation claiming a credit as:

1. a corporation, partnership, association, or trust controlled by that corporation;

2. an individual, corporation, partnership, association, or trust that is in control of that corporation;

3. a corporation, partnership, association, or trust controlled by an individual, corporation, partnership, association, or trust that is in control of that corporation; or

4. a member of the same controlled group as that corporation.

For the purposes of the "related person" definition and the angel investor tax credit program, the bill adds a definition for "control," which is (1) for corporations, direct or indirect ownership of stock possessing at least 50% of the total combined voting power of all classes of the stock of the corporation entitled to vote and (2) for trusts, direct or indirect ownership of at least 50% of the beneficial interest in the principal or income of the trust. For determining the ownership of a corporation's stock, partnership's or association's capital or profits, or trust's beneficial interest, the definition generally requires that:

1. direct or indirect ownership of these assets by or for a corporation, partnership, estate, or trust is considered to be owned proportionately by or for its shareholders, partners, or beneficiaries;

2. an individual is considered as owning the asset, directly or indirectly, by or for his or her family; and

3. the family of an individual includes only his or her brothers and sisters (full and half siblings), spouse, ancestors, and lineal

descendants.

EFFECTIVE DATE: July 1, 2026

§ 51 — STATEWIDE LANGUAGE ACCESS IMPLEMENTATION PLAN

Requires the OPM secretary to establish a phased statewide language access implementation plan for executive branch agencies; sets annual reporting requirements to the legislature on the plan's implementation

The bill requires the Office of Policy and Management (OPM) secretary, by January 1, 2027, to consult with certain officials and develop a statewide language access implementation plan for state agencies and update it at least every two years. This plan would apply to any executive branch department, board, commission, office, or other agency.

The plan must be designed to (1) improve access to public services and benefits and (2) increase meaningful access to public programs, hearings, meetings, appeals, workforce development, licensure, identification documents, and other governmental opportunities that support family economic engagement and mobility.

The bill specifies that these provisions do not (1) require any state agency to translate any of the agency's printed or electronic forms or applications before any deadlines or phases in the plan, (2) limit the plan to written forms or applications, or (3) alter any separate obligations under state or federal law relating to disabilities (*see Background — Federal Law*).

EFFECTIVE DATE: Upon passage

Consultation

The bill requires the OPM secretary, when making the plan, to consult the administrative services, social services, and public health commissioners and any other department heads or stakeholders he deems appropriate.

Plan Contents

The bill requires the plan to do the following:

1. assess the language access needs of individuals with limited-English proficiency (LEP) in the state (generally a person who has limited ability to understand or use English), using the most recent American Community Survey published by the U.S. Census Bureau and any available relevant state agency service data;

2. identify the 12 most common non-English languages spoken by LEP individuals in the state;

3. inventory, or require one of, public facing printed and electronic forms, applications, notices, websites, public meetings, hearings, appeals, complaint processes, application processes, workforce development programs, and other civic or governmental interactions and service delivery points used by state agencies;

4. identify high-priority, public-facing documents and interactions for phased translation and interpretation, including hearings, meetings, complaint processes, and workforce development programs for which live interpretation or sign language access is needed;

5. designate a limited number of these documents and interactions for the first implementation phase;

6. establish a phased implementation schedule for state agencies, including designating what should be included in the first implementation phase, in a way that maximizes administrative efficiencies and minimizes unnecessary costs by using, where practicable, centralized procurement of translation and interpretation services, shared language access services templates and glossaries across state agencies, existing personnel, technology-assisted translation tools with appropriate review by state agency personnel for accuracy, accessibility and public use, and other strategies identified by the OPM secretary;

7. establish recommended standards for translation services, interpretation services, sign language access, accessibility, plain

language notices of available translation services and interpretation services, and agency reporting;

8. include recommendations for potentially expanding language access requirements, as appropriate, to local and regional boards of education, higher education constituent units, health care facilities or institutions receiving state funds or federal funds administered by the state, and state contractors; and

9. identify any necessary legislation, appropriation, administrative action, or procurement changes for implementing the plan and any recommended expansion.

Under the bill, a "high-priority public-facing document" means any printed or electronic form, notice, or instruction needed to apply for, obtain, maintain, or renew a public benefit, public service, vital record (birth, marriage, fetal death, or death certificates), or identification document and that is identified in the statewide plan.

Reporting

Starting by January 15, 2027, the bill requires the OPM secretary to annually report to the Appropriations, Education, Government Administration and Elections (GAE), Higher Education and Employment Advancement, Human Services, and Public Health committees. The report must include (1) a plan summary and any updates; (2) any estimated costs or cost savings with using centralized procurement, shared services, existing personnel, technology-assisted translation tools, and phased implementation of the plan; (3) any expansion recommendations; and (4) any legislative recommendations.

Background — Federal Law

Title VI of the Civil Rights Act of 1964 generally prohibits discrimination based on race, color, or national origin in any program or activity that receives federal funds or other federal financial assistance, which has been interpreted to include the requirement to provide "meaningful access" to people with limited English proficiency. Other federal laws, such as the Americans with Disabilities Act and

Section 1557 of the federal Patient Protection and Affordable Care Act, place additional requirements on state and local governments to ensure those with limited English proficiency can access governmental benefits and services.

§ 52 — LEGISLATIVE LANGUAGE ACCESS PLAN

Requires JCLM to develop a legislative language access plan and report to the legislature

The bill requires the Joint Committee on Legislative Management (JCLM) to develop a legislative language access plan for public hearings and meetings and online notices and content to improve access for people with LEP or people who need sign language access. The plan must (1) prioritize legislative documents and interactions for translation services, interpretation services, or sign language access; (2) establish procedures for requesting translation or interpretation services for legislative public hearings or meetings; and (3) include any implementation recommendations for any necessary legislation, appropriation, or administrative action.

Starting by January 15, 2027, JCLM must annually report to the Appropriations and GAE committees with (1) a summary of the plan and any revisions and (2) any legislative or appropriation recommendations for implementing it.

By July 1, 2027, JCLM must post information on the legislature's website about language assistance service availability and how to request translation services, interpretation services, or sign language access.

EFFECTIVE DATE: Upon passage

§ 53 — YOUTH EMPLOYMENT FUNDING

Changes how DOL must allocate youth employment and training funds to the regional workforce development boards from specified percentages to a need-based formula

The bill changes how the Department of Labor (DOL) must allocate youth employment and training funds to the regional workforce development boards. It also specifies that these funds are for services to people ages 14 to 24.

Current law sets the percentage of the funds that each board must receive (32.5% to Capitol Workforce Partners; 22.5% to The Workforce Alliance; 12.5% to The Workplace, Inc.; 22.5% to the Northwest Regional Workforce Investment Board, Inc.; and 10% to the Eastern Connecticut Workforce Investment Board).

The bill instead requires the funds to be allocated based on a formula the DOL commissioner establishes, in collaboration with the boards, that uses available data that, at least, includes each workforce development region's number of (1) students who are eligible for free or reduced-price lunch; (2) economically disadvantaged youth, as determined by the U.S. Census Bureau's most recent American Community Survey; and (3) at-risk students. The bill allows the commissioner, in consultation with the boards, to update the formula to reflect current conditions in the workforce development regions. However, under the bill, the Northwest Regional Workforce Investment Board's funding allocation (under the initial formula and any updates) cannot be less than the amount it was allocated in FY 26.

Under the bill, an "at-risk student" generally is a student who is enrolled in high school and is in danger of not graduating for reasons such as not earning enough credits to meet the graduation requirements, being chronically absent, or behavioral and other disciplinary issues, such as suspensions and expulsions.

EFFECTIVE DATE: July 1, 2026

§ 56 — FINISH LINE SCHOLARS "QUALIFYING STUDENT" SPECIFICATIONS

Specifies (1) a time frame in which qualifying students under the Finish Line Scholars program, as modified by the budget bill, must have earned their associate's degree and (2) that qualifying students must have maintained their eligibility while previously participating in the Mary Ann Handley program

Section 470 of the budget bill modifies the Finish Line Scholars program by, among other modifications, requiring that participants received an associate's degree. This bill specifies that the associate's degree must have been earned during the fall 2025 semester, spring 2026 semester, or any following semester.

The bill also specifies that to be eligible for the Finish Line Scholars program, a qualifying student must have not only participated in the Mary Ann Handley program but had also maintained eligibility throughout their participation.

By law, the Finish Line Scholars program awards grants to students who enrolled at CT State and received a Mary Ann Handley program award (debt-free community college program) and then enroll in a bachelor's program at the Connecticut State Colleges and Universities or Charter Oak State College.

EFFECTIVE DATE: July 1, 2026

§ 58 — GREYFIELD REVITALIZATION PROGRAM

Repeals changes made to the greyfield revitalization program in the budget bill

Section 207 of the budget bill limits the greyfield revitalization program to greyfields in East Hartford and the statutorily designated Capital City Economic Development District, and expands the program's scope to include greyfield renovations. This bill repeals those changes.

EFFECTIVE DATE: Upon passage

§ 59 — CONNECTICUT WORKFORCE AND PRODUCTIVITY GAP PLAN

Changes what must be included in the workforce and productivity gap contribution plan that OPM must submit to the General Assembly

Section 274 of the budget bill requires the Office of Policy and Management (OPM) secretary to submit a plan to the General Assembly by January 1, 2027, that includes a workforce and productivity gap contribution plan, which must include four specific items.

This bill eliminates the second item in the workforce and productivity gap contribution plan concerning an augmented productivity tax exemption that ensures that any augmented productivity achieved by an employer is permanently exempt from Connecticut taxation. It also modifies the fourth item, which is currently on the establishment of a workforce and economic stability account, in which the collected

surcharges will be deposited and used exclusively for workforce retraining, technical education, and career transition programs for displaced employees. The bill instead requires the plan include the establishment of a workforce and economic stability account, in which the surcharge collected funds will be used for grants to employers to (1) acquire generative or assistive artificial intelligence technologies that demonstrate a measurable increase in per-worker output without a corresponding reduction in headcount and (2) train staff on those technologies.

EFFECTIVE DATE: January 1, 2027

§§ 61 & 62 — CT INNOCENCE FUND REVOLVING LOAN ACCOUNT

Renames the CT innocence project revolving loan account created by §§ 250 & 251 of the budget bill

Sections 250 & 251 of the budget bill create the "CT innocence project revolving loan account," to be used by the judicial branch to give loans to claimants who may qualify for wrongful incarceration compensation from the state. This bill keeps these provisions but renames the account the "CT innocence fund revolving loan account."

§ 63 — GOVERNOR'S GUARD ACCOUNTS

Eliminates the subaccounts established in the budget bill and instead requires money in the Governor's Guards horse account to be allocated and accounted for by each unit

The budget bill establishes two subaccounts within the Governor's Guards horse account. This bill eliminates these subaccounts and instead requires money in the Governor's Guards horse account to be allocated and accounted for by each unit (First and Second Company). Funds generated by, or attributed to, a specific unit must be credited to that unit and spent only on expenses incurred for maintenance costs of the horses related to operating that unit.

EFFECTIVE DATE: Upon passage

§§ 64 & 65 — FREE BUS PASS PROGRAM FOR STUDENTS AND VETERANS

Requires (1) DOT, rather than SDE, to administer a free bus pass program for high school students and (2) DOT to spend $2.5 million of its FY 27 bus operations appropriation to issue related grants and provide discounted CTtransit bus fares for veterans and students

sSB 9, as amended by Senate "A" and "B," requires the State Department of Education (SDE) to administer a program to give local or regional boards of education grants to buy passes for state-owned or -controlled public buses (CTtransit buses) and give them for free to their public school students in grades 9-12.

This bill instead requires the Department of Transportation (DOT) to administer the program and expands the program to also include transit district-provided public bus service.

This bill also requires DOT to spend $2.5 million of its FY 27 bus operations appropriation from the Special Transportation Fund to (1) give grants under the student bus pass program described above and (2) provide discounted CTtransit bus fares for veterans and public school students in grades 9-12. (Existing law already generally requires the DOT commissioner to give up to a 50% fare discount for CTtransit buses to veterans, seniors, youth, and people with disabilities. It also allows school boards to buy passes for use on these buses at the discounted rate and give them for free to their public school students in grades 9-12 or sell them to these students at cost or for a reduced cost (CGS § 13b-38j(a).)

EFFECTIVE DATE: July 1, 2026, except the DOT appropriation is effective upon passage.

§ 66 — WORKFORCE NAVIGATOR

Requires the regional workforce navigator position created by sHB 5003, as amended, to be a regional workforce development board's employee and removes it from the board

sHB 5003, as amended by House "A," requires the membership of each of the state's regional workforce development boards to include a regional workforce navigator. This bill removes the regional workforce navigator position from the boards and instead requires each board to employ a regional workforce navigator.

As under sHB 5003, the workforce navigator must coordinate with the boards, the Governor's Workforce Council, and the Department of Labor to connect people in adult education programs, and public school students in grades 9 through 12, with workforce opportunities such as internships, apprenticeships, job shadowing opportunities, and credentials offered in the state.

EFFECTIVE DATE: October 1, 2026

§ 69 — STATE EMPLOYEE CLASSIFIED SERVICE EXEMPTION

Modifies the exemption of certain positions from the state employee classified service

Section 181 of the budget bill exempts certain positions, including positions titled "agency legal director" and "first assistant commissioner of Revenue Services" from the state employee classified service, which exempts them from various civil service exams and other hiring and promotion procedures.

This bill specifies that "agency legal director" does not include the agency legal director of the Department of Revenue Services or the OPM general counsel. The bill also amends this provision to remove the position of first assistant commissioner of Revenue Services from being exempted.

It also makes technical changes.

EFFECTIVE DATE: Upon passage

§ 70 — FARM INVESTMENT TAX CREDIT

Applies expanded eligibility for the farm investment tax credit to income and tax years beginning on or after January 1, 2027, rather than January 1, 2028

sSB 148, as amended by Senate "A," expands who qualifies as an eligible farmer under the farm investment tax credit program to include Connecticut taxpayers whose federal gross income from farming for the income or tax year is at least $250,000. Under sSB 148, this change is applicable to income and tax years beginning on or after January 1, 2028. Under this bill, it is instead applicable to income and tax years beginning on or after January 1, 2027.

EFFECTIVE DATE: Upon passage

§ 71 — FOOD RESOURCE GRANTS

Allows DoAg to use GO bonds authorized in FY 23 to make grants to food systems for food system enhancements

PA 22-118 authorized $10 million in general obligation (GO) bonds in FY 23 to the Department of Agriculture (DoAg) for making grants for food resource organization capital improvements. This bill also allows DoAg to use these funds to make grants to food systems for food system enhancements.

EFFECTIVE DATE: July 1, 2026

§ 72 — CONNECTICUT DATA PRIVACY ACT

Exempts precise geolocation data DOT uses for certain purposes from the CTDPA

The bill exempts precise geolocation data DOT uses for certain purposes from the Connecticut Data Privacy Act (CTDPA). This precise geolocation data is that which has been deidentified or aggregated from personal data and DOT collected, used, processed, shared, or transferred for transportation planning; traffic management and operations; highway safety analysis; infrastructure design, maintenance, or performance monitoring; or public sector research done by or for an authorized state agency.

By law, CTDPA establishes a framework for controlling and processing personal data. Among other things, it requires a controller (an individual or legal entity that determines the purpose and how to process personal data) to limit the collection of personal data and establish security practices, among other things.

EFFECTIVE DATE: July 1, 2026

§§ 73-75 — PRESIDENTIAL ELECTORS

Establishes procedures to remove presidential electors who do not vote for their pledged candidate; requires electors to pledge they will do so

By law, when a voter casts a ballot for a presidential candidate, the ballot is cast for a slate of presidential electors who have pledged to vote for that candidate when all state electors convene to choose the

president and vice president of the United States.

The bill requires candidates for presidential elector and individuals who fill a vacancy for these offices to execute a pledge that they will vote for the candidate they are pledged to vote for. It specifies that any person who fails to vote for their pledged candidate is permanently ineligible to serve as a presidential elector in the future. Additionally, the bill establishes procedures for rejecting an elector's ballot if it is cast for anyone other than the pledged candidate.

State law currently requires presidential electors to vote for the presidential and vice-presidential candidates under whose names they ran on the official ballot, but it does not nullify their vote if they fail to do so.

The bill also makes technical and conforming changes, including specifying how electors must be chosen if the National Popular Vote Interstate Compact (NPVIC), which Connecticut has joined, is activated (see *Background — NPVIC*).

EFFECTIVE DATE: October 1, 2026

Presidential Elector Pledges

Under the bill, each (1) presidential elector candidate nominated by a political party or (2) person who files a candidacy for the office with a political party designation, must execute the following pledge:

"If chosen for the office of presidential elector, I agree to serve and to mark my electoral college ballots for the nominees for President and Vice President of the political party by which I was nominated."

The bill specifies that when a political party's nominee for President or Vice President dies or withdraws before the meeting of electors, the presidential elector's pledge above must apply to the successor nominee.

Similarly, a person who files a candidacy without a political party designation or who registers a candidacy for a write-in candidate must

execute the following pledge:

"If chosen for the office of presidential elector, I agree to serve and to mark my electoral college ballots for the candidate for President listed on this filing and for such candidate's running mate as Vice President."

In either case, a copy of the executed pledge must be included in the filed certificate of endorsement, candidacy for nomination, or registration, as applicable.

Relatedly, to be chosen to fill a vacancy for these offices, a person must execute the following pledge:

"I agree to serve and to mark my electoral college ballots consistent with the pledge of the presidential elector who I am replacing."

Voting of Presidential Electors

By law, all the state's presidential electors must meet at the secretary of the state's (SOTS) office at noon on the first Tuesday after the second Wednesday of the December following their election. Current law specifies that each elector must cast their vote for his or her pledged candidate. Instead, the bill eliminates this requirement and creates procedures for nullifying these ballots.

Under the bill, SOTS must give presidential electors their ballots and then preside over the voting process. Presidential electors must mark their ballots, sign them, and legibly print their names. After completing their ballots, electors must present them to SOTS, who may accept them only if marked for the candidate the electors are pledged for.

If a ballot is marked for another candidate or an elector refuses to vote for the pledged candidate or comply with the bill's procedures, the elector forfeits the office, creating a vacancy. As under existing law, the remaining presidential electors choose a new elector by ballot.

The bill specifies that each time a vacancy is filled, the procedures above must be repeated until all ballots are accepted.

Certificate of Votes

Federal law establishes procedures states must follow when transmitting the results of the meeting of presidential electors. First, presidential electors must make and sign six certificates of their votes, seal them with their appointment certificates, and then transmit them to certain people required by federal law. The bill requires SOTS to provide these certificates and assist in this process.

Under the bill, if an elector refuses to sign the certificates of votes, they forfeit the office of presidential elector, and a vacancy is created. The vacancy must be filled as described above and the procedures above repeated until all ballots are accepted and the certificates of votes are signed.

Certificate of Ascertainment of Appointment

By law, SOTS must issue a certificate of ascertainment of appointment for presidential electors once the winners have been declared and transmit it to the U.S. Archivist. Generally, this certificate is the official list of people declared to be the state's presidential electors.

If the list of presidential electors has changed since SOTS issued the certificate (for example, filling a vacancy), the bill requires the secretary to amend the certificate, issue it, and transmit it to the U.S. Archivist by the most expeditious available method, as required under federal law for the original list.

Relatedly, the bill generally requires SOTS to note these procedures in the original certificate filed with the U.S. Archivist.

Background — Related Case

In 2020, the U.S. Supreme Court affirmed a Washington Supreme Court decision holding that a state may constitutionally enforce a presidential elector's pledge to support (1) his or her party's nominee and (2) the state voters' choice for president (*Chaitali et al.* v. *Washington*, 140 S. Ct. 2316 (2020)).

Background — NPVIC

The NPVIC is an interstate agreement that any state party to the agreement will commit its presidential electors to the national popular vote winner if enough jurisdictions have done so to cumulatively possess a majority of the Electoral College votes (currently 270 of 538 votes). To date, 17 other states (California, Colorado, Delaware, Hawaii, Illinois, Maine, Maryland, Massachusetts, Minnesota, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont, and Washington) and Washington, D.C. have adopted the compact. Together with Connecticut, they currently hold 209 electoral votes. (These electoral votes are based on population and the U.S. Census; so, they are current until at least the next decennial census in 2030.)

§ 76 — HOSPITAL COMMUNITY BENEFIT REPORTING

Makes a clarifying change on the transfer, from OHS to OHA, of oversight of hospital community benefit reporting

The budget bill eliminates the Office of Health Strategy (OHS) and generally transfers its powers, duties, and functions to other agencies. This includes transferring OHS's oversight of hospital community benefit reporting to the Office of the Healthcare Advocate. This bill makes a clarifying change by removing a budget bill provision that requires the Department of Social Services to annually summarize and analyze the hospital community benefit program, instead specifying that the Office of the Healthcare Advocate (OHA) is the agency taking over those functions from OHS.

EFFECTIVE DATE: July 1, 2026

§§ 77 & 78 — UNLICENSED HEALTH CARE FACILITIES

Lowers the budget bill's civil and criminal penalties for opening, managing, or operating a health care facility without a required DPH license or certificate

The budget bill allows the Department of Public Health (DPH), after a hearing, to impose a civil penalty of up to $25,000 per day against anyone who opens, manages, or operates a health care facility without a required DPH license (or certificate for nursing facility management services). This bill lowers the maximum daily civil penalty to $5,000.

The budget bill also generally makes this action a class D felony,

punishable by up to five years in prison, and sets a maximum $5,000 daily fine for this offense. This bill lowers the criminal penalty to a class C misdemeanor, punishable by up to three months in prison, and sets a maximum $2,000 daily fine for this offense.

EFFECTIVE DATE: October 1, 2026

§ 81 — FILM AND DIGITAL MEDIA TAX CREDIT

Repeals a duplicate budget bill provision extending the increased redemption rate for film and digital media tax credits claimed against the sales tax

This bill repeals a duplicate provision in the budget bill (§ 223) that extends, to the 2026 and 2027 income years, the increased redemption rate for film and digital media tax credits claimed against the sales tax. This retains a separate provision in the budget bill (§ 268) that makes the same change.

EFFECTIVE DATE: Upon passage

§ 83 — HOSPITAL SUPPLEMENTAL PAYMENT ACCOUNT

Specifies that DSS must pay Medicaid supplemental payments from the hospital supplemental payment fund

The budget bill creates several Medicaid supplemental payment pools, sets a payment schedule for each pool, beginning for FY 27, and establishes a hospital supplemental payment account. This bill specifies that the Department of Social Services (DSS) must pay the Medicaid supplemental payments from the hospital supplemental payment account.

EFFECTIVE DATE: July 1, 2026

§ 84 — REPEAL OF DUPLICATE STUDENT LOAN OMBUDSMAN REPORTING REQUIREMENT

Repeals a duplicate reporting requirement on the Office of the Student Loan Ombudsman's 2025 and 2026 activities

The bill repeals a duplicate budget bill provision (§ 485) requiring the student loan ombudsman to report on its office's 2025 and 2026 activities.

EFFECTIVE DATE: Upon passage

§ 85 — ICHRA TAX CREDIT

Replaces a budget bill provision establishing a tax credit against certain state business taxes for qualified small businesses (those with fewer than 50 employees) that offer employees an Individual Coverage Health Reimbursement Arrangement be offered through Access Health CT

This bill repeals § 263 of the budget bill and replaces it with a similar provision that establishes a tax credit for qualified small businesses that offer employees an Individual Coverage Health Reimbursement Arrangement (ICHRA, see *Background – ICHRA*) through the state's health insurance exchange. The credit may be claimed against the state insurance and health care center taxes, corporation business tax, or income tax (excluding withholdings generally).

To qualify, a small business (1) cannot employ more than 50 employees in the state when it applies for the tax credit and (2) must have adopted an ICHRA instead of a traditional employer-provided health insurance plan.

Credit Amount

Under this bill, the available credit is the lesser of (1) the sum of qualified contributions made by the qualified small business during the applicable income or taxable year or (2) $1,000 per covered employee. A credit not used during the year it was earned expires and is not refundable. (A "qualified contribution" is the amount the business contributed to an employee's ICHRA during the applicable income or taxable year.)

Credits are available only for two years: the first income or taxable year the business offers the ICHRA and the next one. The bill caps the total amount of tax credits available under the bill at $5 million in any income or taxable year.

For qualified small businesses that are S corporations or partnerships for federal income tax purposes, their shareholders or partners may claim the credit. If the qualified small business is a single member limited liability company (LLC) that is disregarded as an entity separate from its owner, the LLC's owner may claim the credit.

Application

Qualified small businesses must apply to the revenue services commissioner in a way he sets to reserve an allocation for the credit based upon qualified contributions the business plans to make. The application must show the qualified contributions the business intends to make in each year over the two-year period and anything else the commissioner deems necessary to administer the credits.

Approval

The bill requires the commissioner to approve applications on a first-come, first-served basis. He must notify the applicant about his decision in writing within 30 days after receiving the application. Upon approval, the commissioner must issue a certification letter stating the amount of tax credit reserved for the qualified small business for each of the two years. A business may not claim a credit exceeding the amount the commissioner approved.

Exchange MOU

The bill requires the commissioner to give Access Health CT a copy of each certification letter and allows him to enter into a memorandum of understanding (MOU) with the exchange's chief executive officer (CEO) to facilitate the credit's administration by sharing additional information, including tax returns and related information.

Under the bill, Access Health CT's CEO cannot further disclose any tax returns or information the commissioner shares to a third party without the commissioner's permission, and these tax returns and information can only be used by the exchange as set out in the MOU.

EFFECTIVE DATE: Upon passage and applicable to income and taxable years beginning on or after January 1, 2026.

Background — ICHRA

Established by federal rule in 2019, an ICHRA allows employers to reimburse employees for buying individual health coverage (for example, through the individual insurance exchange, Access Health CT).

§§ 89-92 — TWEED-NEW HAVEN AIRPORT AUTHORITY

Replaces budget bill provisions with similar provisions modifying the appointments of the Tweed-New Haven Airport Authority board of directors 30 days after East Haven has approved a building permit for a passenger terminal facility; generally requires certain board actions to have the affirmative vote of at least 10 board members; expands and modifies the authority's powers and duties; requires PILOT payments after a building permit is issued

Sections 166-168 of the budget bill (1) modify the appointments of the Tweed-New Haven Airport Authority board of directors 30 days after East Haven has approved a building permit for a passenger terminal facility located on the East Haven side of Tweed-New Haven Airport, (2) generally require certain board actions to have the affirmative vote of at least 10 board members, and (3) require the treasurer to make certain payments in lieu of taxes (PILOT) to New Haven and East Haven after the facility is open and operational. This bill replaces these provisions with similar ones.

EFFECTIVE DATE: July 1, 2026

Board of Directors

The bill modifies the appointments of the Tweed-New Haven Airport Authority board of directors 30 days after a building permit is issued for a passenger terminal facility located on the East Haven side of Tweed-New Haven Airport. The facility must be designed to support scheduled and charter commercial airline flights and have at least 2,100 parking spaces.

Currently, the authority consists of 15 members with the New Haven mayor appointing eight, the East Haven mayor appointing five, and the South Central Regional Council of Governments (COG) appointing two. Among the 13 mayoral appointments, six must be New Haven or East Haven residents and the two COG appointments must be residents of the following municipalities: Bethany, Branford, Guilford, Hamden, Madison, Milford, North Branford, North Haven, Orange, Wallingford, West Haven, or Woodbridge.

Thirty days after the local building official and fire marshal issues the building permit for the facility, the bill increases the East Haven mayor's appointments from five to seven and eliminates the COG appointments,

while keeping the New Haven's mayor's eight appointments and the requirement that six mayoral appointments be New Haven or East Haven residents. Any COG-appointed member serving at the time the building permit is issued continues to serve until the additional East Haven appointments are made, at which time the COG member's term terminates.

Specified Actions That Require 10 Affirmative Votes

Under existing law and the bill, eight members of the board is a quorum and the affirmative vote of a majority of the members present at a meeting is sufficient for most actions the board takes.

Starting after the building permit is issued, the bill generally requires the affirmative vote of at least 10 board members for any amendments to the authority's bylaws. This applies unless the action is required to comply with applicable federal law, including mandatory conditions of grants of the Federal Aviation Administration, the airport operating certificate, safety or security directives, or any action necessary for safe airport operations.

Authority's Powers and Duties

The bill expands and modifies the authority's powers and duties. Specifically, it gives the authority the following powers and allows it to exercise the powers in its own name to:

1. manage, maintain, supervise, and operate any improvements or additions made to the airport; and

2. operate the authority, subject to applicable federal laws and regulations.

PILOT Payments

Regardless of any state law, the bill requires the treasurer to make certain PILOT payments after the Office of Policy and Management secretary certifies that East Haven has approved a building permit for a passenger terminal facility located on the East Haven side of Tweed-New Haven Airport (but no earlier than July 1, 2027), and annually afterwards, until the facility stops operating. The PILOT payments are

(1) $4.4 million to East Haven and (2) $2.9 million to New Haven

The treasurer must make these payments on behalf of the state and are in addition to any PILOT grants otherwise payable to East Haven or New Haven under state law.

§ 93 — TWEED-NEW HAVEN AIRPORT AUTHORITY BONDS

Allows, rather than requires, certain actions related to bonds taken under delegated authority be subject to board approval

Section 170 of the budget bill makes changes to the authority of the Tweed-New Haven Airport to issue bonds. Among other things, it allows the authority's board to adopt a resolution delegating authority to its chairperson or vice-chairperson or the authority's executive director or another officer to take certain actions related to bonds (set their sale date, receive bids or proposals, sell bonds, and take other actions). This bill allows, instead of requires, that the actions taken under delegated authority be subject to board approval.

The bill also makes a minor change on revenue bonds and how they specify the sources of their repayment.

§ 94 — TWEED-NEW HAVE AIRPORT DEVELOPMENT ZONE

Specifies that if East Haven, New Haven, or both submit a proposal to DECD to establish an airport development zone surrounding Tweed-New Haven Airport, the proposal must be for census tracts within the municipality

The budget bill requires the Department of Economic and Community Development (DECD) commissioner to establish an airport development zone surrounding Tweed-New Haven Airport if East Haven, New Haven, or the two jointly, submit a proposal to do so. This bill specifies that the proposal must be for census tracts within the municipality that submits it (or within both if a joint proposal).

EFFECTIVE DATE: July 1, 2026

§ 101 — SALES AND USE TAX EXEMPTION FOR NONELECTRONIC SCHOOL SUPPLIES

Limits the sales and use tax exemption for nonelectronic school supplies created under the budget bill to supplies purchased for nonbusiness purposes; requires DRS to issue related policies and procedures

Section 272 of the budget bill exempts from the state's 6.35% sales and use tax nonelectronic school supplies, like backpacks, lunchboxes, notebooks, pens, pencils, crayons, rulers, and paper. This bill instead limits the exemption to nonelectronic school supplies that are purchased for nonbusiness purposes.

Additionally, it directs the Department of Revenue Services (DRS) to issue policies and procedures that (1) identify which school supplies qualify for the exemption and (2) set criteria for determining when a purchase is for business purposes. DRS must post these policies and procedures on its website and submit them to the secretary of state for posting on the eRegulations System at least 15 days before they take effect.

EFFECTIVE DATE: July 1, 2026, and applicable to sales occurring on or after that date.

§ 102 — SAFETY NET MITIGATION WORKING GROUP MEMBERS

Adds to the working group the ranking members of the Appropriations, Human Services, Housing, and Insurance and Real Estate committees and requires committee chairpersons and ranking members to jointly choose the working group's chairpersons

The budget bill establishes a safety net mitigation working group to advise on, monitor, and coordinate the state's response to changes in federal law or policy that impact public health, social services, or other safety net programs. Working group members include the Appropriations, Human Services, Housing, and Insurance and Real Estate committee chairpersons, who must jointly choose the working group's chairpersons. This bill adds the ranking members for these committees to this working group and requires the chairpersons and ranking members to jointly choose its chairpersons.

EFFECTIVE DATE: Upon passage

§ 103 — AT-GRADE RAIL CROSSING IN NEWTOWN

Modifies a provision of the budget bill that generally requires DOT to allow Newtown to build an at-grade pedestrian crossing across the Housatonic Railroad

The budget bill generally requires DOT to allow Newtown to build an at-grade pedestrian crossing on the Housatonic Railroad, if the crossing is (1) approved by Newtown and the Housatonic Railroad and (2) built according to DOT's recommendations. This bill additionally specifies that this requirement applies to building a public, at-grade crossing for pedestrians and bicyclists across the roadway and track of the Housatonic Railroad's Stepney Branch (rather than as part of the Housatonic Valley Rail Trail). This bill also requires that the crossing be (1) located at approximately Milepost 0.0 in Newtown and (2) approved by the Maybrook Railroad Company, in addition to Newtown and the Housatonic Railroad Company.

The bill also specifies that the Housatonic and Maybrook Railroad companies, and their respective successors, are "owners" of the railroad for the purposes of state law on owners' liability for land available to the public for recreation.

It also makes related minor and technical changes.

EFFECTIVE DATE: Upon passage

§ 105 — TECHNICAL CORRECTIONS DURING CODIFICATION

Requires the Legislative Commissioners' Office to make necessary technical, grammatical, and punctuation changes when codifying the bill

The bill requires the Legislative Commissioners' Office to make technical, grammatical, and punctuation changes as necessary to codify the bill, including corrections to internal references.

EFFECTIVE DATE: Upon passage

§ 501 — MOU FOR DESPP-SCSU SOCIAL WORK AND LAW ENFORCEMENT PROJECT

Delays when the DESPP commissioner must enter into an MOU with SCSU for the social work and law enforcement project; requires the MOU to be at least for $850,000 and address expanding and supporting the project

PA 25-168, § 137, required the Department of Emergency Services and

Public Protection (DESPP), in consultation with the Police Officer Standards and Training Council (POST), to establish a social work and law enforcement project at Southern Connecticut State University (SCSU). It correspondingly required the DESPP commissioner to enter an MOU with SCSU by January 1, 2026, to establish the project.

The bill instead requires DESPP to enter into the MOU by January 1, 2027. It also requires the MOU to be for at least $850,000 and address expanding and supporting the social work and law enforcement project.

EFFECTIVE DATE: Upon passage

§ 502 — SCHOOL BUDGET REFERENDA NOTIFICATIONS BY SCHOOLS

Makes a provision on school budget referenda notifications in the budget bill, as amended, effective upon passage instead of October 1, 2026

The budget bill explicitly allows a school superintendent to give written notice through the schools within the district to inform parents or legal guardians that a referendum about the school district is coming up, subject to certain requirements. The bill moves up the effective date from October 1, 2026, to upon the budget bill's passage.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute
Yea 53 Nay 0 (04/01/2026)