



General Assembly

Amendment

February Session, 2026

LCO No. 6177



Offered by:
SEN. FAZIO, 36th Dist.

To: Subst. Senate Bill No. 477

File No. 654

Cal. No. 417

(As Amended)

"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."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) (a) No moneys shall be distributed
4 pursuant to section 3 of special act 26-1 to a nonstate entity on behalf of
5 the state, not including any municipality, as defined in section 7-101a of
6 the general statutes, until the nonstate entity provides the following to
7 the joint standing committee of the General Assembly having
8 cognizance of matters relating to appropriations:

9 (1) The amount of state funds under section 3 of special act 26-1
10 requested by the nonstate entity;

11 (2) The intended purpose for such state funds and an explanation of

12 why such funds are necessary;

13 (3) A detailed description of the public purpose that such state funds
14 will be used for;

15 (4) If applicable, the name of the legislator or other public official who
16 is sponsoring such request and a certification that such legislator or
17 public official, such legislator's or public official's family members or
18 any business with which the legislator or public official is associated,
19 have no financial interest in and will receive no financial benefit from
20 the receipt of such state funds;

21 (5) Any convictions of the nonstate entity's officers or board members
22 of any crime related to fraud, embezzlement, misappropriation of funds,
23 robbery or other theft of financial property;

24 (6) An agreement that the nonstate entity will submit to random
25 audits by the Auditors of Public Accounts and financial reconciliations
26 to verify that the state funds are being used for their intended purpose;
27 and

28 (7) A detailed accounting of the nonstate entity's budget for such
29 entity's previous taxable or income year, as applicable, that includes the
30 following information:

31 (A) The amount spent by the nonstate entity on administrative costs;

32 (B) The amount spent by the nonstate entity on lobbying, political and
33 other advocacy activities, including, but not limited to, any funds paid
34 to an organization that is tax exempt under Section 501(c)(4) of the
35 Internal Revenue Code of 1986, or any subsequent corresponding
36 internal revenue code of the United States, as amended from time to
37 time;

38 (C) A detailed reporting of all sources of income of the nonstate entity
39 other than the state funds requested;

40 (D) A detailed accounting of all disbursements made by the nonstate

41 entity, including any disbursements made to other nonstate entities and,
42 for any such disbursement to another nonstate entity, a detailed
43 accounting of how such other nonstate entity expended such
44 disbursement; and

45 (E) A list of the members of the board of directors of the nonstate
46 entity requesting the state funds.

47 (b) After receiving any moneys pursuant to section 3 of special act 26-
48 1, not later than sixty days after the end of the fiscal year in which such
49 moneys are received, each nonstate entity shall submit a detailed
50 accounting for such fiscal year, containing the information set forth in
51 subparagraphs (A) to (E), inclusive, of subdivision (7) of subsection (a)
52 of this section."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	New section