



General Assembly

January Session, 2021

Governor's Bill No.

LCO No. 3219



Referred to Committee on

Introduced by:

Request of the Governor Pursuant
to Joint Rule 9

AN ACT ESTABLISHING THE JOBSCT TAX REBATE PROGRAM.

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

1 Section 1. (NEW) (*Effective July 1, 2021, and applicable to taxable years*
2 *commencing on or after January 1, 2022*) (a) As used in this section:

3 (1) "Commissioner" means the Commissioner of Economic and
4 Community Development;

5 (2) "Discretionary FTE" means an FTE that is paid qualified wages
6 and does not meet the threshold wage requirements to be a qualified
7 FTE but is approved by the commissioner pursuant to subdivision (4) of
8 subsection (c) of this section;

9 (3) "Distressed municipality" has the same meaning as provided in
10 section 32-9p of the general statutes;

11 (4) "Full-time equivalent" or "FTE" means the number of employees
12 employed at a qualified business, calculated in accordance with
13 subsection (d) of this section;

14 (5) "Full-time job" means a job in which an employee is required to
15 work at least thirty-five or more hours per week. "Full-time job" does
16 not include a temporary or seasonal job;

17 (6) "Median household income" means the median annual household
18 income for residents in a municipality as calculated from the U.S.
19 Census Bureau's five-year American Community Survey or another
20 data source, at the sole discretion of the commissioner;

21 (7) "New employee" means a person or persons hired by the qualified
22 business to fill a full-time equivalent position. A new employee does not
23 include a person who was employed in this state by a related person
24 with respect to the qualified business within twelve months prior to a
25 qualified business' application to the commissioner for a rebate
26 allocation notice for a job creation rebate pursuant to subsection (c) of
27 this section;

28 (8) "New FTEs" means the number of FTEs that (A) did not exist in
29 this state at the time of a qualified business' application to the
30 commissioner for a rebate allocation notice for a job creation rebate
31 pursuant to subsection (c) of this section, (B) are not the result of FTEs
32 acquired due to a merger or acquisition, (C) are filled by a new
33 employee, (D) are qualified FTEs, and (E) are not FTEs hired to replace
34 FTEs that existed in the state after January 1, 2020. The commissioner
35 may issue guidance on the implementation of this definition;

36 (9) "New FTEs created" means the number of new FTEs that the
37 qualified business is employing at a point-in-time at the end of the
38 relevant time period;

39 (10) "New FTEs maintained" means the total number of new FTEs
40 employed throughout a relevant time period;

41 (11) "Opportunity zone" means a population census tract that is a
42 low-income community that is designated as a "qualified opportunity
43 zone" pursuant to the Tax Cuts and Jobs Act of 2017, P.L. 115-97, as
44 amended from time to time;

45 (12) "Part-time job" means a job in which an employee is required to
46 work less than thirty-five hours per week. "Part-time job" does not
47 include a temporary or seasonal job;

48 (13) "Qualified business" means a person that is (A) engaged in
49 business in an industry related to finance, insurance, manufacturing,
50 clean energy, bioscience, technology, digital media or any similar
51 industry, as determined by the sole discretion of the commissioner, and
52 (B) subject to taxation under chapter 207, 208 or 228z of the general
53 statutes;

54 (14) "Qualified FTE" means an FTE who is paid qualified wages of at
55 least eighty-five per cent of the median household income for the
56 location where the FTE position is primarily located, scaled in
57 proportion to the FTE fraction, or thirty-seven thousand five hundred
58 dollars, scaled in proportion to the FTE fraction, whichever is greater;

59 (15) "Qualified wages" means wages sourced to this state pursuant to
60 section 12-705 of the general statutes;

61 (16) "Rebate period" means the calendar years in which a tax rebate
62 provided for in this section is to be paid pursuant to a contract executed
63 pursuant to subsection (c) of this section; and

64 (17) "Related person" means (A) a corporation, limited liability
65 company, partnership, association or trust controlled by the qualified
66 business, (B) an individual, corporation, limited liability company,
67 partnership, association or trust that is in control of the qualified
68 business, (C) a corporation, limited liability company, partnership,
69 association or trust controlled by an individual, corporation, limited
70 liability company, partnership, association or trust that is in control of
71 the qualified business, or (D) a member of the same controlled group as
72 the qualified business. For the purposes of this subdivision, "control"
73 means (i) ownership, directly or indirectly, of stock possessing fifty per
74 cent or more of the total combined voting power of all classes of the
75 stock of a corporation entitled to vote, (ii) ownership, directly or
76 indirectly, of fifty per cent or more of the capital or profits interest in a

77 partnership, limited liability company or association, or (iii) ownership,
78 directly or indirectly, of fifty per cent or more of the beneficial interest
79 in the principal or income of a trust. The ownership of stock in a
80 corporation, of a capital or profits interest in a partnership, of a limited
81 liability company or association or of a beneficial interest in a trust shall
82 be determined in accordance with the rules for constructive ownership
83 of stock provided in Section 267(c) of the Internal Revenue Code of 1986,
84 or any subsequent corresponding internal revenue code of the United
85 States, as amended from time to time, other than paragraph (3) of said
86 section.

87 (b) There is established a JobsCT tax rebate program under which
88 qualified businesses that create jobs in this state, in accordance with the
89 provisions of this section, may be allowed a tax rebate, which shall be
90 treated as a credit against the tax imposed under chapter 208 or 228z of
91 the general statutes or as an offset of the tax imposed under chapter 207
92 of the general statutes.

93 (c) (1) To be eligible to claim a rebate under this section, a qualified
94 business shall apply to the commissioner in accordance with the
95 provisions of this subsection. The application shall be on a form
96 prescribed by the commissioner and may require information,
97 including, but not limited to, the number of new FTEs to be created by
98 the qualified business, the number of current FTEs employed by the
99 qualified business, feasibility studies or business plans for the increased
100 number of FTEs, projected state and local revenue that may reasonably
101 derive as a result of the increased number of FTEs and any other
102 information necessary to determine whether there will be net benefits to
103 the economy of the municipality or municipalities in which the qualified
104 business is primarily located and the state.

105 (2) Upon receipt of an application, the commissioner shall determine
106 (A) whether the qualified business making the application will be
107 reasonably able to meet the FTE hiring targets and other metrics as
108 presented in such application, (B) whether such qualified business'
109 proposed job growth would provide a net benefit to economic

110 development and employment opportunities in the state, and (C)
111 whether such qualified business' proposed job growth will exceed the
112 number of jobs at the business that existed prior to January 1, 2020. The
113 commissioner may require the applicant submit additional information
114 to evaluate an application. Each qualified business making an
115 application shall satisfy the requirements of this subdivision, as
116 determined by the commissioner, to be eligible for the JobsCT tax rebate
117 program.

118 (3) The commissioner, upon consideration of an application and any
119 additional information, may approve an application in whole or in part
120 or may approve an application with amendments. If the commissioner
121 disapproves an application, the commissioner shall identify the defects
122 in such application and explain the specific reasons for the disapproval.
123 The commissioner shall render a decision on an application not later
124 than ninety days after the date of its receipt by the commissioner.

125 (4) The commissioner may approve an application in whole or in part
126 by a qualified business that creates new FTEs that do not meet the wage
127 requirements to be qualified FTEs or may approve such an application
128 with amendments if a majority of such new FTEs are individuals who
129 (A) because of a disability, are receiving or have received services from
130 the Department of Aging and Disability Services; (B) are receiving
131 employment services from the Department of Mental Health and
132 Addiction Services or participating in employment opportunities and
133 day services, as defined in section 17a-226 of the general statutes,
134 operated or funded by the Department of Developmental Services; (C)
135 have been unemployed for at least twelve consecutive months; (D) have
136 been convicted of a misdemeanor or felony; (E) are veterans, as defined
137 in section 27-103 of the general statutes; or (F) have not graduated from
138 and are not currently enrolled in an institution of higher education.

139 (5) The commissioner may combine approval of an application with
140 the exercise of any of the commissioner's other powers, including, but
141 not limited to, the provision of other financial assistance.

142 (6) The commissioner shall negotiate a contract with an approved
143 qualified business, which shall include, but need not be limited to, a
144 requirement that the qualified business consent to the Department of
145 Economic and Community Development's access of data compiled by
146 other state agencies, including, but not limited to, the Labor
147 Department, for the purposes of audit and enforcement and, if a
148 qualified business is approved by the commissioner in accordance with
149 subdivision (4) of this subsection, the required wage such business shall
150 pay new discretionary FTEs to qualify for the tax rebates provided for
151 in subsection (f) of this section.

152 (7) Upon signing a contract with an approved qualified business, the
153 commissioner shall issue a rebate allocation notice stating the maximum
154 amount of each rebate available to such business for the rebate period
155 and the specific terms that such business shall meet to qualify for each
156 rebate. Such notice shall certify to the approved qualified business that
157 the rebates may be claimed by such business if it meets the specific terms
158 set forth in the notice.

159 (d) For the purposes of this section, the FTE of a full-time job or part-
160 time job is based on the hours worked or expected to be worked by an
161 employee in a calendar year. A job in which an employee worked or is
162 expected to work one thousand seven hundred fifty hours or more in a
163 calendar year equals one FTE. A job in which an employee worked or is
164 expected to work less than one thousand seven hundred fifty hours
165 equals a fraction of one FTE, where the fraction is the number of hours
166 worked in a calendar year divided by one thousand seven hundred fifty.
167 The commissioner shall have the discretion to adjust the calculation of
168 FTE.

169 (e) (1) In each calendar year of the rebate period, a qualified business
170 approved by the commissioner pursuant to subdivision (3) of subsection
171 (c) of this section that employs at least twenty-five new FTEs in this state
172 by December thirty-first of the calendar year that is two calendar years
173 prior to the calendar year in which the rebate is being claimed shall be
174 allowed a rebate equal to the greater of the following amounts:

175 (A) The sum of:

176 (i) The lesser of (I) the new FTEs created in an opportunity zone or
177 distressed municipality on December thirty-first of the calendar year
178 that is two calendar years prior to the calendar year in which the rebate
179 is being claimed, or (II) the new FTEs maintained in an opportunity zone
180 or distressed municipality in the previous calendar year, multiplied by
181 fifty per cent of the income tax that would be paid on the average wage
182 of the new FTEs, as determined by the applicable marginal rate set forth
183 in chapter 229 of the general statutes for an unmarried individual based
184 solely on such wages; and

185 (ii) The lesser of (I) the new FTEs created on December thirty-first of
186 the calendar year that is two calendar years prior to the calendar year in
187 which the rebate is being claimed, or (II) the new FTEs maintained in a
188 location other than an opportunity zone or distressed municipality in
189 the previous calendar year, multiplied by twenty-five per cent of the
190 income tax that would be paid on the average wage of the new FTEs, as
191 determined by the applicable marginal rate set forth in chapter 229 of
192 the general statutes for an unmarried individual based solely on such
193 wages; or

194 (B) The greater of:

195 (i) One thousand dollars multiplied by the lesser of (I) the new FTEs
196 created by December thirty-first of the calendar year that is two calendar
197 years prior to the calendar year in which the rebate is being claimed, or
198 (II) the new FTEs maintained in the calendar year immediately prior to
199 the calendar year in which the rebate is being claimed; or

200 (ii) For tax credits earned, claimed or payable prior to January 1, 2024,
201 two thousand dollars multiplied by the lesser of (I) the new FTEs created
202 by December 31, 2021, or (II) the new FTEs maintained in the calendar
203 year immediately prior to the calendar year in which the rebate is being
204 claimed.

205 (2) In no event shall the rebate under this subsection exceed in any

206 calendar year of the rebate period five thousand dollars multiplied by
207 the lesser of (A) the new FTEs created by December thirty-first of the
208 calendar year that is two calendar years prior to the calendar year in
209 which the rebate is being claimed, or (B) the new FTEs maintained in the
210 calendar year immediately prior to the calendar year in which the rebate
211 is being claimed.

212 (3) In no event shall an approved qualified business receive a rebate
213 under this section in any calendar year of the rebate period if such
214 business has not maintained at least twenty-five new FTEs in the
215 calendar year immediately prior to the calendar year in which the rebate
216 is being claimed.

217 (f) (1) In each calendar year of the rebate period, a qualified business
218 approved by the commissioner pursuant to subdivision (4) of subsection
219 (c) of this section that employs at least twenty-five new discretionary
220 FTEs in this state by December thirty-first of the calendar year that is
221 two calendar years prior to the calendar year in which the rebate is being
222 claimed shall be allowed a rebate equal to the sum of the amount
223 calculated pursuant to subdivision (1) of subsection (e) of this section
224 and the greater of the following:

225 (A) The sum of:

226 (i) The lesser of the new discretionary FTEs (I) created in an
227 opportunity zone or distressed municipality on December thirty-first of
228 the calendar year that is two calendar years prior to the calendar year in
229 which the rebate is being claimed, or (II) maintained in an opportunity
230 zone or distressed municipality in the previous calendar year,
231 multiplied by fifty per cent of the income tax that would be paid on the
232 average wage of the new discretionary FTEs, as determined by the
233 applicable marginal rate set forth in chapter 229 of the general statutes
234 for an unmarried individual based solely on such wages; and

235 (ii) The lesser of the new discretionary FTEs (I) created on December
236 thirty-first of the calendar year that is two calendar years prior to the
237 calendar year in which the rebate is being claimed, or (II) maintained in

238 a location other than an opportunity zone or distressed municipality in
239 the previous calendar year, multiplied by twenty-five per cent of the
240 income tax that would be paid on the average wage of the new
241 discretionary FTEs, as determined by the applicable marginal rate set
242 forth in chapter 229 of the general statutes for an unmarried individual
243 based solely on such wages; or

244 (B) The greater of:

245 (i) Seven hundred fifty dollars multiplied by the lesser of the new
246 discretionary FTEs (I) created by December thirty-first of the calendar
247 year that is two calendar years prior to the calendar year in which the
248 rebate is being claimed, or (II) maintained in the calendar year
249 immediately prior to the calendar year in which the rebate is being
250 claimed; or

251 (ii) For tax credits earned, claimed or payable prior to January 1, 2024,
252 one thousand five hundred dollars multiplied by the lesser of (I) the new
253 FTEs created by December 31, 2021, or (II) the new FTEs maintained in
254 the calendar year immediately prior to the calendar year in which the
255 rebate is being claimed.

256 (2) In no event shall the rebate under this section exceed in any
257 calendar year of the rebate period five thousand dollars multiplied by
258 the lesser of the new discretionary FTEs (A) created by December thirty-
259 first of the calendar year that is two calendar years prior to the calendar
260 year in which the rebate is being claimed, or (B) maintained in the
261 calendar year immediately prior to the calendar year in which the rebate
262 is being claimed.

263 (3) In no event shall an approved qualified business receive a rebate
264 under this subsection in any calendar year of the rebate period if such
265 business has not maintained at least twenty-five new discretionary FTEs
266 in the calendar year immediately prior to the calendar year in which the
267 rebate is being claimed.

268 (g) The aggregate amount of rebates issued to all approved qualified

269 businesses under this section shall not exceed forty million dollars in
270 any one fiscal year, provided the aggregate amount of rebates issued
271 pursuant to subsection (f) of this section shall not exceed twenty-five per
272 cent of such aggregate limit.

273 (h) (1) A rebate under this section may be granted to an approved
274 qualified business for not more than seven successive calendar years. A
275 rebate shall not be granted until at least twenty-four months after the
276 commissioner's approval of a qualified business' application.

277 (2) An approved qualified business that has fewer than twenty-five
278 new FTEs created in each of two consecutive calendar years or, if such
279 business is approved by the commissioner pursuant to subdivision (4)
280 of subsection (c) of this section, fewer than twenty-five new
281 discretionary FTEs in each of two consecutive calendar years shall
282 forfeit all remaining rebate allocations, unless the commissioner
283 recognizes mitigating circumstances of a regional or national nature,
284 including, but not limited to, a recession.

285 (i) Not later than January thirty-first of each year during the rebate
286 period, each approved qualified business shall provide information to
287 the commissioner regarding the number of new FTEs or new
288 discretionary FTEs created or maintained during the prior calendar year
289 and the qualified wages of such new employees. Any information
290 provided under this subsection shall be subject to audit by the
291 Department of Economic and Community Development.

292 (j) Not later than March fifteenth of each year during the rebate
293 period, the Department of Economic and Community Development
294 shall issue the approved qualified business a rebate voucher that sets
295 forth the amount of the rebate, as calculated pursuant to subsections (e)
296 and (f) of this section, and the taxable year against which such rebate
297 may be claimed. The approved qualified business shall claim such
298 rebate as a credit against the taxes due under chapter 208 or 228z of the
299 general statutes or as an offset of the tax imposed under chapter 207 of
300 the general statutes. The commissioner shall annually provide to the

301 Commissioner of Revenue Services a report detailing all rebate vouchers
302 that have been issued under this section.

303 (k) Beginning on January 1, 2023, and annually thereafter, the
304 commissioner, in consultation with the office of the State Comptroller
305 and the Auditors of Public Accounts, shall submit a report to the Office
306 of Policy and Management on the expenses of the JobsCT tax rebate
307 program and the number of FTEs and discretionary FTEs created and
308 maintained.

309 Sec. 2. (NEW) (*Effective July 1, 2021, and applicable to taxable years*
310 *commencing on or after January 1, 2022*) As used in this section, "affected
311 business entity" and "member" have the same meanings as provided in
312 subsection (a) of section 12-699 of the general statutes. An affected
313 business entity that receives a rebate under section 1 of this act shall
314 claim such rebate as a credit against the tax due under chapter 228z of
315 the general statutes. If the amount of the rebate allowed pursuant to
316 section 1 of this act exceeds the liability for the tax imposed under
317 chapter 228z of the general statutes, the Commissioner of Revenue
318 Services shall treat such excess as an overpayment and shall refund the
319 amount of such excess, without interest, to the taxpayer. With respect to
320 an affected business entity granted a rebate pursuant to section 1 of this
321 act, the credit available to the members of such entity pursuant to
322 subdivision (1) of subsection (g) of section 12-699 of the general statutes
323 shall be based upon the amount of tax due under chapter 228z of the
324 general statutes from such entity prior to the application of the rebate
325 granted pursuant to section 1 of this act and any other payments made
326 against such tax due.

327 Sec. 3. Subsection (b) of section 12-211a of the general statutes is
328 repealed and the following is substituted in lieu thereof (*Effective July 1,*
329 *2021, and applicable to taxable years commencing on or after January 1, 2022*):

330 [(b) (1) For a calendar year commencing on or after January 1, 2011,
331 and prior to January 1, 2013, the amount of tax credit or credits
332 otherwise allowable against the tax imposed under this chapter for such

333 calendar year may exceed the amount specified in subsection (a) of this
334 section only by the amount computed under subparagraph (A) of
335 subdivision (2) of this subsection, provided in no event may the amount
336 of tax credit or credits otherwise allowable against the tax imposed
337 under this chapter for such calendar year exceed one hundred per cent
338 of the amount of tax due from such taxpayer under this chapter with
339 respect to such calendar year of the taxpayer prior to the application of
340 such credit or credits.

341 (2) (A) The taxpayer's average monthly net employee gain for a
342 calendar year shall be multiplied by six thousand dollars.

343 (B) The taxpayer's average monthly net employee gain for a calendar
344 year shall be computed as follows: For each month in the calendar year,
345 the taxpayer shall subtract from the number of its employees in this state
346 on the last day of such month the number of its employees in this state
347 on the first day of the calendar year. The taxpayer shall total the
348 differences for the twelve months in the calendar year, and such total,
349 when divided by twelve, shall be the taxpayer's average monthly net
350 employee gain for the calendar year. For purposes of this computation,
351 only employees who are required to work at least thirty-five hours per
352 week and only employees who were not employed in this state by a
353 related person, as defined in section 12-217ii, within the twelve months
354 prior to the first day of the calendar year may be taken into account in
355 computing the number of employees.

356 (C) If the taxpayer's average monthly net employee gain is zero or
357 less than zero, the taxpayer may not exceed the amount specified in
358 subsection (a) of this section.]

359 (b) The amount of the rebate computed under section 1 of this act
360 shall be treated as an offset of the tax due under chapter 207 and may
361 exceed the amount specified in subsection (a) of this section. If the
362 amount of the rebate allowed pursuant to section 1 of this act exceeds
363 the taxpayer's liability for the tax imposed under this chapter, the
364 commissioner shall treat such excess as an overpayment and shall

365 refund the amount of such excess, without interest, to the taxpayer.

366 Sec. 4. Subsection (b) of section 12-217zz of the general statutes is
367 repealed and the following is substituted in lieu thereof (*Effective July 1,*
368 *2021, and applicable to taxable years commencing on or after January 1, 2022*):

369 [(b) (1) For an income year commencing on or after January 1, 2011,
370 and prior to January 1, 2013, the amount of tax credit or credits
371 otherwise allowable against the tax imposed under this chapter for such
372 income year may exceed the amount specified in subsection (a) of this
373 section only by the amount computed under subparagraph (A) of
374 subdivision (2) of this subsection, provided in no event may the amount
375 of tax credit or credits otherwise allowable against the tax imposed
376 under this chapter for such income year exceed one hundred per cent of
377 the amount of tax due from such taxpayer under this chapter with
378 respect to such income year of the taxpayer prior to the application of
379 such credit or credits.

380 (2) (A) The taxpayer's average monthly net employee gain for an
381 income year shall be multiplied by six thousand dollars.

382 (B) The taxpayer's average monthly net employee gain for an income
383 year shall be computed as follows: For each month in the taxpayer's
384 income year, the taxpayer shall subtract from the number of its
385 employees in this state on the last day of such month the number of its
386 employees in this state on the first day of its income year. The taxpayer
387 shall total the differences for the twelve months in such income year,
388 and such total, when divided by twelve, shall be the taxpayer's average
389 monthly net employee gain for the income year. For purposes of this
390 computation, only employees who are required to work at least thirty-
391 five hours per week and only employees who were not employed in this
392 state by a related person, as defined in section 12-217ii, within the twelve
393 months prior to the first day of the income year may be taken into
394 account in computing the number of employees.

395 (C) If the taxpayer's average monthly net employee gain is zero or
396 less than zero, the taxpayer may not exceed the seventy per cent limit

397 imposed under subsection (a) of this section.]

398 (b) The amount of the rebate computed under section 1 of this act
399 shall be treated as a credit and may exceed the amount specified in
400 subsection (a) of this section. If the amount of the rebate allowed
401 pursuant to section 1 of this act exceeds the taxpayer's liability for the
402 tax imposed under this chapter, the commissioner shall treat such excess
403 as an overpayment and shall refund the amount of such excess, without
404 interest, to the taxpayer.

405 Sec. 5. Section 12-217aa of the general statutes is repealed and the
406 following is substituted in lieu thereof (*Effective July 1, 2021, and*
407 *applicable to income years beginning on or after January 1, 2022*):

408 (a) Except as otherwise provided in section 12-217t and subsection (c)
409 of this section, whenever a company is eligible to claim more than one
410 corporation business tax credit, the credits shall be claimed for the
411 income year in the following order: (1) Any credit that may be carried
412 backward to a preceding income year or years shall first be claimed (A)
413 with any credit carry-back that will expire first being claimed before any
414 credit carry-back that will expire later or will not expire at all, and (B) if
415 the credit carry-backs will expire at the same time, in the order in which
416 the company may receive the maximum benefit; (2) any credit that may
417 not be carried backward to a preceding income year or years and that
418 may not be carried forward to a succeeding income year or years shall
419 next be claimed, in the order in which the company may receive the
420 maximum benefit; and (3) any credit that may be carried forward to a
421 succeeding income year or years shall next be claimed (A) with any
422 credit carry-forward that will expire first being claimed before any
423 credit carry-forward that will expire later or will not expire at all, and
424 (B) if the credit carry-forwards will expire at the same time, in the order
425 in which the company may receive the maximum benefit.

426 (b) In no event shall any credit be claimed more than once.

427 (c) The rebate allowed pursuant to section 1 of this act shall be
428 claimed after all other credits have been claimed.

429 Sec. 6. (NEW) (*Effective July 1, 2021*) (a) As used in this section:

430 (1) "Dislocated worker" means an individual who:

431 (A) (i) Has been terminated or laid off, or has received a notice of
432 termination or layoff, from employment; (ii) is eligible for or has
433 exhausted entitlement to unemployment compensation or has been
434 employed for a duration sufficient to demonstrate, to the appropriate
435 entity at a one-stop center referred to in Section 134(c) of the federal
436 Workforce Innovation and Opportunity Act of 2014, P.L. 113-128, as
437 amended from time to time, attachment to the workforce, but is not
438 eligible for unemployment compensation due to insufficient earnings or
439 having performed services for an employer that were not covered under
440 chapter 567 of the general statutes; or (iii) is unlikely to return to a
441 previous industry or occupation;

442 (B) (i) Has been terminated or laid off, or has received a notice of
443 termination or layoff, from employment as a result of any permanent
444 closure of, or any substantial layoff at, a plant, facility or enterprise; (ii)
445 is employed at a facility at which the employer has made a general
446 announcement that such facility will close within one hundred eighty
447 days; or (iii) for purposes of eligibility to receive services, other than
448 training services described in subdivision (14) of subsection (b) of
449 section 31-11p of the general statutes, as amended by this act, intensive
450 services described in subdivision (13) of subsection (b) of said section,
451 or supportive services, is employed at a facility at which the employer
452 has made a general announcement that such facility will close;

453 (C) Was self-employed, including employment as a farmer, rancher
454 or fisherman, but is unemployed as a result of general economic
455 conditions in the community in which the individual resides or because
456 of natural disasters; or

457 (D) Is a displaced homemaker;

458 (2) "Displaced homemaker" means an individual who has been
459 providing unpaid services to family members in the home and who (A)

460 has been dependent on the income of another family member, but is no
461 longer supported by that income; and (B) is unemployed or
462 underemployed and is experiencing difficulty in obtaining or
463 upgrading employment;

464 (3) "Economic development financial assistance" means any grant,
465 loan or loan guarantee, or combination thereof, or any tax credits
466 approved pursuant to chapter 578 of the general statutes, provided to a
467 business for the purpose of economic development;

468 (4) "Low-income individual" means an individual whose family
469 income is less than three hundred per cent of the federal poverty level
470 for the prior calendar year;

471 (5) "Nontraditional employment" means occupations or fields of
472 work for which individuals from one gender comprise less than twenty-
473 five per cent of the individuals employed in each such occupation or
474 field of work; and

475 (6) "Veteran" means any person who is a member of, was honorably
476 discharged from or released under honorable conditions from active
477 service in the armed forces, as defined in section 27-103 of the general
478 statutes.

479 (b) Notwithstanding any provision of the general statutes, the
480 Commissioner of Economic and Community Development shall give
481 priority to applicants for economic development financial assistance
482 who demonstrate a willingness, as determined by the commissioner, to
483 make jobs available to unemployed individuals, low-income
484 individuals, dislocated workers, individuals training for nontraditional
485 employment, veterans and individuals with disabilities to the extent
486 consistent with any state or regional economic development strategy.

<p>This act shall take effect as follows and shall amend the following sections:</p>
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Section 1	<i>July 1, 2021, and applicable to taxable years commencing on or after January 1, 2022</i>	New section
Sec. 2	<i>July 1, 2021, and applicable to taxable years commencing on or after January 1, 2022</i>	New section
Sec. 3	<i>July 1, 2021, and applicable to taxable years commencing on or after January 1, 2022</i>	12-211a(b)
Sec. 4	<i>July 1, 2021, and applicable to taxable years commencing on or after January 1, 2022</i>	12-217zz(b)
Sec. 5	<i>July 1, 2021, and applicable to income years beginning on or after January 1, 2022</i>	12-217aa
Sec. 6	<i>July 1, 2021</i>	New section

Statement of Purpose:

To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]