



**Agency Legislative Proposal – 2025 Session**  
**Document Name: DRS – Role with HTCC Program**

<b>Document Name</b>	<b>DRS – Role with HTCC Program</b>
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<b>Legislative Liaison</b>	Ernest Adamo
<b>Division Requesting This Proposal</b>	DRS
<b>Drafter</b>	Lou Bucari, General Counsel

<b>Title of Proposal</b>	An Act Streamlining the Approval of Changes to the Procedures in the Administration of a Credit Process.
<b>Statutory Reference, if any</b>	Conn. Gen. Stat. § 8-395
<b>Brief Summary and Statement of Purpose</b>	
<b>How does this proposal relate to the agency's mission?</b>	



## **SECTION-BY-SECTION SUMMARY**

*Summarize sections in groups where appropriate*

Section 8-395 of the General Statutes references DRS approval of the procedures CHFA adopts concerning the Housing Tax Credit Contribution (HTCC) Program that CHFA administers. As such, each time any changes, even minor changes, are made by CHFA to the procedures, CHFA must seek written approval from DRS. Given that DRS plays no role in the actual administration of this section, short of accepting vouchers issued by CHFA, this is unnecessary and burdensome on both CHFA and DRS. This proposal removes DRS from the approval process.

## **BACKGROUND**

**Origin of Proposal**

☒ New Proposal

☐ Resubmission

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*Please consider the following, if applicable:*

<b>Have there been changes in federal/state laws or regulations that make this legislation necessary?</b>	
<b>Has this proposal or a similar proposal</b>	



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<b>been implemented in other states? If yes, to what result?</b>	
<b>Have certain constituencies called for this proposal?</b>	

**INTERAGENCY IMPACT**

*List each affected agency. Copy the table as needed.*

☐ Check here if this proposal does NOT impact other agencies

<b>1. Agency Name</b>	(Quasi) CHFA
<b>Agency Contact (name, title)</b>	Rob Michalik
<b>Date Contacted</b>	9/25/2024
<b>Status</b>	<input checked="" type="checkbox"/> <b>Approved</b> <input type="checkbox"/> <b>Talks Ongoing</b>
<b>Open Issues, if any</b>	



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**FISCAL IMPACT**

*Include the section number(s) responsible for the fiscal impact and the anticipated impact*

[ X ] Check here if this proposal does NOT have a fiscal impact

<b>State</b>	
<b>Municipal (Include any municipal mandate that can be found within legislation)</b>	
<b>Federal</b>	
<b>Additional notes</b>	

**MONITORING & EVALUATION PLAN**

*If applicable, please describe the anticipated measurable outcomes and the data that will be used to track those outcomes. Include the section number(s) responsible for those outcomes*

[ ] Check here if this proposal does NOT lead to any measurable outcomes

This will create some minor efficiencies and relieve some burden on DRS and CHFA.

**ANYTHING ELSE WE SHOULD KNOW?**

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**INSERT FULLY DRAFTED BILL HERE**

Sec. 1. Section 8-395 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) As used in this section, (1) “business firm” means any business entity authorized to do business in the state and subject to the corporation business tax imposed under chapter 208, or any company subject to a tax imposed under chapter 207, or any air carrier subject to the air carriers tax imposed under chapter 209, or any railroad company subject to the railroad companies tax imposed under chapter 210, or any regulated telecommunications service, express, cable or community antenna television company subject to the regulated telecommunications service, express, cable and community antenna television companies tax imposed under chapter 211, or any utility company subject to the utility companies tax imposed under chapter 212, (2) “nonprofit corporation” means a nonprofit corporation incorporated pursuant to chapter 602 or any predecessor statutes thereto, having as one of its purposes the construction, rehabilitation, ownership or operation of housing and having articles of incorporation approved by the executive director of the Connecticut Housing Finance Authority in accordance with regulations adopted pursuant to section 8-79a or 8-84, (3) “workforce housing development project” or “project” means the construction or substantial rehabilitation of dwelling units for rental housing where (A) ten per cent of the units are affordable housing, (B) forty per cent of the units are rented to the workforce population designated by the developer, in consultation with the municipality where such project is located, and (C) fifty per cent of the units are rented at a market rate and includes, but is not limited to, an eligible workforce housing opportunity development project, as defined in section 8-395a, (4) “affordable housing” means rental housing for which persons and families pay thirty per cent or less of their annual income, where such income is less than or equal to the area median income for the municipality in which such housing is located, as determined by the United States Department of Housing and Urban Development, (5) “substantial rehabilitation” means either (A) the costs of any repair, replacement or improvement to a building that exceeds twenty-five per cent of the value of such building after the completion of all such repairs, replacements or improvements, or (B) the replacement of two or more of the following: (i) Roof structures, (ii) ceilings, (iii) wall or floor structures, (iv) foundations, (v) plumbing systems, (vi) heating and air conditioning systems, or (vii) electrical systems, and (6) “market rate” means the rental income



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that such unit would most probably command on the open market as indicated by present rentals being paid for comparable space in the area where the unit is located.

(b) The Commissioner of Revenue Services shall grant a credit against the tax imposed under chapter 207, 208, 209, 210, 211 or 212 in an amount equal to the amount specified by the Connecticut Housing Finance Authority in any tax credit voucher issued by said authority pursuant to subsection (c) of this section.

(c) The Connecticut Housing Finance Authority shall administer a system of tax credit vouchers within the resources, requirements and purposes of this section, for business firms making cash contributions to housing programs developed, sponsored or managed by a nonprofit corporation, as defined in subsection (a) of this section, which benefit low and moderate income persons or families which have been approved prior to the date of any such cash contribution by the authority, including, but not limited to, contributions for a workforce housing development project. Such vouchers may be used as a credit against any of the taxes to which such business firm is subject and which are enumerated in subsection (b) of this section. For taxable or income years commencing on or after January 1, 1998, to be eligible for approval a housing program shall be scheduled for completion not more than three years from the date of approval. For taxable or income years commencing on or after January 1, 2024, to be eligible for approval, a workforce housing development project shall be scheduled for completion not more than three years from the date of approval. Each program or developer of a workforce housing development project shall submit to the authority quarterly progress reports and a final report upon completion, in a manner and form prescribed by the authority. If a program or workforce housing development project fails to be completed on or before three years from the date of approval of the project, or at any time the authority determines that a program or project is unlikely to be completed, the authority may reclaim any remaining funds contributed by business firms and reallocate such funds to another eligible program or project.

(d) No business firm shall receive a credit pursuant to both this section and chapter 228a in relation to the same cash contribution.

(e) Nothing in this section shall be construed to prevent two or more business firms from participating jointly in one or more programs or projects under the provisions of this section. Such joint programs or projects shall be submitted, and acted upon, as a single program or project by the business firms involved.



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(f) No tax credit shall be granted to any business firm for any individual amount contributed of less than two hundred fifty dollars.

(g) Any tax credit not used in the taxable income year during which the cash contribution was made may be carried forward or backward for the five immediately succeeding or preceding taxable or income years until the full credit has been allowed.

(h) In no event shall the total amount of all tax credits allowed to all business firms pursuant to the provisions of this section exceed ten million dollars in any one fiscal year, provided, each year until the date sixty days after the date the Connecticut Housing Finance Authority publishes the list of housing programs or workforce housing development projects that will receive tax credit reservations, two million dollars of the total amount of all tax credits under this section shall be set aside for permanent supportive housing initiatives established pursuant to section 17a-485c, and one million dollars of the total amount of all tax credits under this section shall be set aside for workforce housing, as defined by the Connecticut Housing Finance Authority through written procedures adopted pursuant to subsection (k) of this section. Each year, on or after the date sixty days after the date the Connecticut Housing Finance Authority publishes the list of housing programs or projects that will receive tax credit reservations, any unused portion of such tax credits shall become available for any housing program or project eligible for tax credits pursuant to this section.

(i) No organization conducting a housing program or project eligible for funding with respect to which tax credits may be allowed under this section shall be allowed to receive an aggregate amount of such funding for any such program or project in excess of five hundred thousand dollars for any fiscal year.

(j) Nothing in this section shall be construed to prevent a business firm from making any cash contribution to a housing program or project to which tax credits may be applied which cash contribution may result in the business firm having a limited equity interest in the program or project.

(k) The Connecticut Housing Finance Authority[, with the approval of the Commissioner of Revenue Services,] shall adopt written procedures in accordance with section 1-121 to implement the provisions of this section. Such procedures shall include provisions for issuing tax credit vouchers for cash contributions to housing programs or projects based on a system of ranking housing programs. In establishing such ranking system, the authority shall consider the following: (1) The readiness of the project to be built; (2) use of the funds to build or rehabilitate



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a specific housing project or to capitalize a revolving loan fund providing low-cost loans for housing construction, repair or rehabilitation to benefit persons of very low, low and moderate income; (3) the extent the project will benefit families at or below twenty-five per cent of the area median income and families with incomes between twenty-five per cent and fifty per cent of the area median income, as defined by the United States Department of Housing and Urban Development; (4) evidence of the general administrative capability of the nonprofit corporation to build or rehabilitate housing; (5) evidence that any funds received by the nonprofit corporation for which a voucher was issued were used to accomplish the goals set forth in the application; and (6) with respect to any income year commencing on or after January 1, 1998: (A) Use of the funds to provide housing opportunities in urban areas and the impact of such funds on neighborhood revitalization; and (B) the extent to which tax credit funds are leveraged by other funds.

(l) Vouchers issued or reserved by the Department of Housing under the provisions of this section prior to July 1, 1995, shall be valid on and after July 1, 1995, to the same extent as they would be valid under the provisions of this section in effect on June 30, 1995.

(m) The credit which is sought by the business firm shall first be claimed on the tax return for such business firm's taxable income or year during which the cash contribution to which the tax credit voucher relates was paid.





## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Special Revenue

<b>Document Name</b>	<b>DRS – Special Revenue</b>
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<b>Legislative Liaison</b>	Ernest Adamo
<b>Division Requesting This Proposal</b>	
<b>Drafter</b>	Lou Bucari, General Counsel

<b>Title of Proposal</b>	Proposal No. 4 – Technical amendment to Chapter 226 (which pertains to the administration of Tribal-State compacts).
<b>Statutory Reference, if any</b>	Conn. Gen. Stat. §§ 12-586f and 12-586g
<b>Brief Summary and Statement of Purpose</b>	This proposal shifts responsibilities for issuing annual assessments for costs incurred by certain state agencies (state police, liquor control, special revenue) from DRS to DCP. At the time the legislation was initially enacted, Special Revenue was under the direction of DRS. Responsibility for special revenue shifted to DCP several years later. As such, DRS no longer has any oversight of any of the agencies from which the state seeks reimbursement.
<b>How does this proposal relate to the agency's mission?</b>	



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Special Revenue

### SECTION-BY-SECTION SUMMARY

*Summarize sections in groups where appropriate*

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### BACKGROUND

**Origin of Proposal**

☒ New Proposal

☐ Resubmission

--

*Please consider the following, if applicable:*

<b>Have there been changes in federal/state laws or regulations that make this legislation necessary?</b>	
<b>Has this proposal or a similar proposal been implemented in other states? If yes, to what result?</b>	



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Special Revenue

<b>Have certain constituencies called for this proposal?</b>	
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### INTERAGENCY IMPACT

*List each affected agency. Copy the table as needed.*

☐ Check here if this proposal does NOT impact other agencies

<b>1. Agency Name</b>	DCP
<b>Agency Contact (name, title)</b>	Commissioner Boughton spoke to DCP Commissioner Cafferelli.
<b>Date Contacted</b>	Week of September 30th
<b>Status</b>	<input type="checkbox"/> Approved <input checked="" type="checkbox"/> Talks Ongoing
<b>Open Issues, if any</b>	

### FISCAL IMPACT

*Include the section number(s) responsible for the fiscal impact and the anticipated impact*

☐ Check here if this proposal does NOT have a fiscal impact

<b>State</b>	Minimal administrative changes to DRS.
<b>Municipal (Include any municipal mandate that can be</b>	



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Special Revenue

<b>found within legislation)</b>	
<b>Federal</b>	
<b>Additional notes</b>	

### MONITORING & EVALUATION PLAN

*If applicable, please describe the anticipated measurable outcomes and the data that will be used to track those outcomes. Include the section number(s) responsible for those outcomes*

**[ ] Check here if this proposal does NOT lead to any measurable outcomes**

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### ANYTHING ELSE WE SHOULD KNOW?

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**INSERT FULLY DRAFTED BILL HERE**

Sec. 1. Section 12-586f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective upon passage*):

(a) For the purposes of this section, “tribe” means the Mashantucket Pequot Tribe and “compact” means the Tribal-State Compact between the tribe and the state of Connecticut, as incorporated and amended in the Final Mashantucket Pequot Gaming Procedures prescribed by the Secretary of the United States Department of the Interior pursuant to Section 2710(d)(7)(B)(vii) of Title 25 of the United States Code and published in 56 Federal Register 24996 (May 31, 1991), as amended from time to time, and includes any new compact entered into between the state and the tribe pursuant to section 12-851.

(b) The expenses of administering the provisions of the compact shall be financed as provided in this section. Assessments for regulatory costs incurred by any state agency which are subject to reimbursement by the tribe in accordance with the provisions of the compact shall be made by the Commissioner of **[Revenue Services]** Consumer Protection in accordance with the provisions of the compact, including provisions respecting adjustment of excess assessments. Any underassessment for a prior fiscal year may be included in a subsequent assessment but shall be specified as such. Payments made by the tribe in accordance with the provisions of the compact shall be deposited in the General Fund and shall be credited to the appropriation for the state agency incurring such costs.

(c) Assessments for law enforcement costs incurred by any state agency which are subject to reimbursement by the tribe in accordance with the provisions of the compact shall be made by the Commissioner of Emergency Services and Public Protection in accordance with the provisions of the compact, including provisions respecting adjustment of excess assessments. Any underassessment for a prior fiscal year may be included in a subsequent assessment but shall be specified as such. Payments made by the tribe in accordance with the provisions of the compact shall be deposited in the General Fund and shall be credited to the appropriation for the state agency incurring such costs.

(d) If the tribe is aggrieved due to any assessment levied pursuant to such compact and this section or by any failure to adjust an excess assessment in accordance with the provisions of the



compact and this section, it may, not later than thirty days after the time provided for the payment of such assessment, appeal therefrom in accordance with the terms of the compact, to the superior court for the judicial district of Hartford, which appeal shall be accompanied by a citation to the Commissioner of Consumer Protection to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. Proceedings in such matter shall be conducted in the same manner as provided for in section 38a-52.

(e) The Commissioner of Consumer Protection shall require each applicant for a casino gaming employee license, casino gaming service license or casino gaming equipment license to submit to state and national criminal history records checks before such license is issued. The criminal history records checks required pursuant to this subsection shall be conducted in accordance with section 29-17a.

Sec. 2. Section 12-586g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective upon passage*):

(a) For the purposes of this section, “tribe” means the Mohegan Tribe of Indians of Connecticut and “compact” means the Tribal-State Compact between the tribe and the state of Connecticut, dated May 17, 1994, as amended from time to time, and includes any new compact entered into between the state and the tribe pursuant to section 12-851.

(b) The expenses of administering the provisions of the compact shall be financed as provided in this section. Assessments for regulatory costs incurred by any state agency which are subject to reimbursement by the tribe in accordance with the provisions of the compact shall be made by the Commissioner of [Revenue Services] Consumer Protection in accordance with the provisions of the compact, including provisions respecting adjustment of excess assessments. Any underassessment for a prior fiscal year may be included in a subsequent assessment but shall be specified as such. Payments made by the tribe in accordance with the provisions of the compact shall be deposited in the General Fund and shall be credited to the appropriation for the state agency incurring such costs.

(c) Assessments for law enforcement costs incurred by any state agency which are subject to reimbursement by the tribe in accordance with the provisions of the compact shall be made by



## **Agency Legislative Proposal – 2025 Session**

### **Document Name: DRS – Special Revenue**

the Commissioner of Emergency Services and Public Protection in accordance with the provisions of the compact, including provisions respecting adjustment of excess assessments. Any underassessment for a prior fiscal year may be included in a subsequent assessment but shall be specified as such. Payments made by the tribe in accordance with the provisions of the compact shall be deposited in the General Fund and shall be credited to the appropriation for the state agency incurring such costs.

(d) If the tribe is aggrieved due to any assessment levied pursuant to such compact and this section or by any failure to adjust an excess assessment in accordance with the provisions of the compact and this section, it may, not later than thirty days after the time provided for the payment of such assessment, appeal therefrom in accordance with the terms of the compact, to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the Commissioner of Consumer Protection to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. Proceedings in such matter shall be conducted in the same manner as provided for in section 38a-52.

(e) The Commissioner of Consumer Protection shall require each applicant for a casino gaming employee license, casino gaming service license or casino gaming equipment license to submit to state and national criminal history records checks before such license is issued. The criminal history records checks required pursuant to this subsection shall be conducted in accordance with section 29-17a.



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Aircraft Valuation

<b>Document Name</b>	<b>DRS – Aircraft Valuation</b>
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<b>Legislative Liaison</b>	Ernest Adamo
<b>Division Requesting This Proposal</b>	
<b>Drafter</b>	Lou Bucari, General Counsel

<b>Title of Proposal</b>	Proposal No. 5 – Technical amendment to Conn. Gen. Stat. § 12-431 to treat casual sales of aircraft in a similar manner to casual sales of motor vehicles.
<b>Statutory Reference, if any</b>	Conn. Gen. Stat. § 12-431
<b>Brief Summary and Statement of Purpose</b>	This proposal amends sales tax statutes so that the method and manner for determining the valuation of aircraft in connection with the casual sales thereof is consistent with the method and manner in which the valuation of motor vehicles is determined in connection with casual sales thereof.
<b>How does this proposal relate to the agency's mission?</b>	Will aid both taxpayers and the DRS Audit Division by establishing a known and consistent standard for valuing aircraft for purposes of the sales tax.





## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Aircraft Valuation

### SECTION-BY-SECTION SUMMARY

*Summarize sections in groups where appropriate*

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### BACKGROUND

**Origin of Proposal**

☒ New Proposal

☐ Resubmission

--

*Please consider the following, if applicable:*

<b>Have there been changes in federal/state laws or regulations that make this legislation necessary?</b>	
<b>Has this proposal or a similar proposal been implemented in other states? If yes, to what result?</b>	



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Aircraft Valuation

<b>Have certain constituencies called for this proposal?</b>	
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### INTERAGENCY IMPACT

*List each affected agency. Copy the table as needed.*

☐ Check here if this proposal does NOT impact other agencies

<b>1. Agency Name</b>	DMV
<b>Agency Contact (name, title)</b>	Jim Polites
<b>Date Contacted</b>	September 30 <sup>th</sup> , 2025.
<b>Status</b>	<input type="checkbox"/> <b>Approved</b> <input checked="" type="checkbox"/> <b>Talks Ongoing</b>
<b>Open Issues, if any</b>	Uncertain how much of an impact, if any, this will have on DMV.

### FISCAL IMPACT

*Include the section number(s) responsible for the fiscal impact and the anticipated impact*

☐ Check here if this proposal does NOT have a fiscal impact

<b>State</b>	Potential revenue gain
<b>Municipal (Include any municipal mandate that can be</b>	



## Agency Legislative Proposal – 2025 Session

Document Name: DRS – Aircraft Valuation

<b>found within legislation)</b>	
<b>Federal</b>	
<b>Additional notes</b>	

### MONITORING & EVALUATION PLAN

*If applicable, please describe the anticipated measurable outcomes and the data that will be used to track those outcomes. Include the section number(s) responsible for those outcomes*

**[ ] Check here if this proposal does NOT lead to any measurable outcomes**

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### ANYTHING ELSE WE SHOULD KNOW?

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**INSERT FULLY DRAFTED BILL HERE**

Sec. 1. Section 12-431 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective upon passage*):

(a)(1) Except as otherwise provided in subdivision (2) or (3) of this subsection, in case of the purchase of any motor vehicle, snowmobile, vessel or aircraft other than from a licensed motor vehicle dealer or licensed motor vehicle lessor, a snowmobile dealer, a licensed marine dealer or a retailer of aircraft, respectively, the receipts therefrom shall not be included in the measure of the sales tax, but the purchaser thereof shall pay a use tax on the total purchase price thereof to the Commissioner of Revenue Services, as provided in section 12-411, in the case of tangible personal property purchased from a retailer, and, in the case of motor vehicles, vessels and snowmobiles, before obtaining an original or transferal registration, in accordance with regulations prescribed by the Commissioner of Revenue Services and on forms approved by the Commissioner of Revenue Services and the Commissioner of Motor Vehicles, and, in the case of aircraft, before obtaining an original or transferal registration, in accordance with regulations prescribed by the Commissioner of Revenue Services and on forms approved by the Commissioner of Revenue Services and the Commissioner of Transportation.

(2) No use tax shall be payable in cases of purchase (A) when the purchaser is the spouse, mother, father, brother, sister or child of the seller, (B) when a motor vehicle or vessel is sold in connection with the organization, reorganization or liquidation of an incorporated business, provided the last taxable sale or use of the motor vehicle or vessel was subjected to a tax imposed by this chapter and the purchaser is the incorporated business or a stockholder thereof, (C) when a motor vehicle is sold in connection with the organization or termination of a partnership or limited liability company, provided the last taxable sale or use of the motor vehicle was subjected to a tax imposed by this chapter and the purchaser is the partnership or limited liability company, as the case may be, or a partner or member thereof as the case may be, or (D) when a motor vehicle which has been declared a total loss pursuant to the provisions of section 14-16c is rebuilt for sale or use, provided the purchaser was subjected to the tax imposed by this chapter for the last taxable sale of said vehicle.

(3) When a motor vehicle in which special equipment has previously been installed exclusively for the use of a person with physical disabilities is sold for use by a person with



## Agency Legislative Proposal – 2025 Session

### Document Name: DRS – Aircraft Valuation

physical disabilities, the purchaser shall pay a use tax on the total purchase price of the vehicle, less the portion of such price attributable to such special equipment. Unless established otherwise, the portion of the purchase price attributable to the motor vehicle shall be deemed to be the value determined pursuant to subsection (b) of this section.

(b) (i) In order to determine the total purchase price of a motor vehicle for the purposes of this section, the commissioner shall, by regulation, adopt by reference a book of valuations, for various purposes, of motor vehicles published by a nationally recognized organization. The commissioner shall, by regulation, determine which of the various valuations of motor vehicles contained in any such book is appropriate for the purposes of this section and such value shall, regardless of the value placed on the motor vehicle at the time of the purchase by the parties to such transaction, be presumed to be the total purchase price of such motor vehicle for the purposes of this section unless the purchaser can prove to the satisfaction of the commissioner that such value is incorrect.

(ii) In order to determine the total purchase price of an aircraft for the purposes of this section, the commissioner shall, by regulation, adopt by reference a book of valuations, for various purposes, of aircraft published by a nationally recognized organization. The commissioner shall, by regulation, determine which of the various valuations of aircraft contained in any such book is appropriate for the purposes of this section and such value shall, regardless of the value placed on the aircraft at the time of the purchase by the parties to such transaction, be presumed to be the total purchase price of such aircraft for the purposes of this section unless the purchaser can prove to the satisfaction of the commissioner that such value is incorrect.