



House Bill No. 7067

Public Act No. 25-2

AN ACT CONCERNING AN EMERGENCY CERTIFICATE OF NEED APPLICATION PROCESS FOR TRANSFERS OF OWNERSHIP OF HOSPITALS THAT HAVE FILED FOR BANKRUPTCY PROTECTION, THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION, A PROPERTY TAX EXEMPTION FOR VETERANS WHO ARE PERMANENTLY AND TOTALLY DISABLED AND FUNDING OF THE SPECIAL EDUCATION EXCESS COST GRANT.

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

Section 1. (NEW) (*Effective from passage*) (a) Notwithstanding any provision of sections 19a-630 to 19a-639f, inclusive, of the general statutes, any transacting parties involved in any transfer of ownership, as defined in section 19a-630 of the general statutes, of a hospital requiring a certificate of need pursuant to section 19a-638 of the general statutes in which (1) the hospital subject to the transfer of ownership has filed for bankruptcy protection in any court of competent jurisdiction, and (2) a potential purchaser for such hospital has been or is required to be approved by a bankruptcy court, may, at the discretion of the Commissioner of Health Strategy, apply for an emergency certificate of need through the emergency certificate of need application process described in this section. An emergency certificate of need issued by the Health Systems Planning Unit of the Office of Health Strategy pursuant to the provisions of this section and any conditions imposed on such issuance shall apply to the applicant applying for the emergency

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certificate of need, the hospital subject to the transfer of ownership and any subsidiary or group practice that would otherwise require a certificate of need pursuant to the provisions of section 19a-638 of the general statutes and that is also subject to the transfer of ownership as part of the bankruptcy proceeding. The availability of the emergency certificate of need application process described in this section shall not affect any existing certificate of need issued pursuant to the provisions of sections 19a-630 to 19a-639f, inclusive, of the general statutes.

(b) (1) The unit shall develop an emergency certificate of need application, which shall identify any data required to be submitted with such application that the unit deems necessary to analyze the effects of a hospital's transfer of ownership on health care costs, quality and access in the affected market. If a potential purchaser of a hospital, described in subsection (a) of this section, is a for-profit entity, the unit's emergency certificate of need application may require additional information or data intended to ensure that the ongoing operation of the hospital after the transfer of ownership will be maintained in the public interest. The commissioner shall post any emergency certificate of need application developed pursuant to the provisions of this subdivision on the Office of Health Strategy's Internet web site and may modify any data required to be submitted with an emergency certificate of need application, provided the commissioner posts any such modification to the office's Internet web site not later than fifteen days before such a modification becomes effective.

(2) An applicant seeking an emergency certificate of need shall submit an emergency certificate of need application to the unit in a form and manner prescribed by the commissioner.

(3) An emergency certificate of need application shall be deemed complete on the date the unit determines that an applicant has submitted a complete application, including data required by the unit pursuant to subdivision (1) of this subsection. The unit shall determine

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whether an application is complete not later than three business days after an applicant submits an application. If, after making such a determination, the unit deems an application incomplete, the unit shall, not more than three business days after deeming such application incomplete, notify the applicant that such application is incomplete and identify any application or data elements that were not adequately addressed by the applicant. The unit shall not review such an application until the applicant submits any such application or data elements to the unit.

(4) The unit may hold a public hearing on an emergency certificate of need application, provided (A) the unit holds such public hearing not later than thirty days after such application is deemed complete, and (B) the unit notifies the applicant of such public hearing not less than five days before the date of the public hearing. Any such public hearing or any other proceeding related to the emergency certificate of need application process described in this section shall not be considered a contested case pursuant to the provisions of chapter 54 of the general statutes. Members of the public may submit public comments at any time during the emergency certificate of need application process and may request the unit to exercise its discretion to hold a public hearing pursuant to the provisions of this subdivision.

(5) When evaluating an emergency certificate of need application, the unit may consult any person and consider any relevant information, provided, unless prohibited by federal or state law, the unit includes any opinion or information gathered from consulting any such person and any such relevant information considered in the record relating to the emergency certificate of need application and cites any such opinion or information and any such relevant information considered in its final decision on the emergency certificate of need application. The unit may contract with one or more third-party consultants, at the expense of the applicant, to analyze (A) the anticipated effect of the hospital's transfer

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of ownership on access, cost and quality of health care in the affected community, and (B) any other issue arising from the application review process. The aggregate cost of any such third-party consultations shall not exceed two hundred thousand dollars. Any reports or analyses generated by any such third-party consultant that the unit considers in issuing its final decision on an emergency certificate of need application shall, unless otherwise prohibited by federal or state law, be included in the record relating to the emergency certificate of need application. The provisions of chapter 57 of the general statutes and sections 4-212 to 4-219, inclusive, and 4e-19 of the general statutes shall not apply to any retainer agreement executed pursuant to this subsection.

(c) (1) The unit shall issue a final decision on an emergency certificate of need application not later than sixty days after such application is deemed complete. The unit's final decision shall articulate the anticipated effect of the hospital's transfer of ownership on access, cost and quality of health care in the affected community, including an assessment of the effect on health care market concentration and health care access for Medicaid recipients. When issuing a final decision, the unit shall consider the effect of the hospital's bankruptcy on the patients and communities served by the hospital and the applicant's plans to restore financial viability.

(2) The unit may impose any condition on an approval of an emergency certificate of need application, provided any such condition is consistent with the purposes of sections 19a-630 to 19a-639f, inclusive, of the general statutes. Before imposing any condition, the unit shall weigh the value of imposing such condition in promoting the purposes of sections 19a-630 to 19a-639f, inclusive, of the general statutes with the cumulative burden of imposing such condition on the applicant and any other transacting parties in the hospital's transfer of ownership. If the unit imposes any condition on an approval of an emergency certificate of need application, the unit's final decision shall include a concise

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statement of (A) the legal and factual basis for such condition, and (B) which criterion of health care cost, quality or access in the affected area that the unit intends such condition to promote. Each condition shall be reasonably tailored in time and scope. The applicant and any other transacting parties in the hospital's transfer of ownership may request an amendment to or relief from any condition, in a form and manner prescribed by the unit, due to changed circumstances, hardship or for other good cause. The unit may grant or deny any such request.

(d) The unit's final decision on an emergency certificate of need application, including any conditions imposed on the approval of such an application, shall not be subject to appeal.

Sec. 2. Subdivision (7) of subsection (b) of section 12-63 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to assessment years commencing on or after October 1, 2024*):

(7) [For] (A) Except as provided in subparagraph (B) of this subdivision, for assessment years commencing on or after October 1, 2024, the following schedule of depreciation shall be applicable with respect to motor vehicles based on the manufacturer's suggested retail price of such motor vehicles, provided no motor vehicle shall be assessed at an amount less than five hundred dollars:

Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
Up to year one	Eighty-five per cent
Year two	Eighty per cent
Year three	Seventy-five per cent
Year four	Seventy per cent
Year five	Sixty-five per cent

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Year six	Sixty per cent
Year seven	Fifty-five per cent
Year eight	Fifty per cent
Year nine	Forty-five per cent
Year ten	Forty per cent
Year eleven	Thirty-five per cent
Year twelve	Thirty per cent
Year thirteen	Twenty-five per cent
Year fourteen	Twenty per cent
Years fifteen to nineteen	Fifteen per cent
Years twenty and beyond	Not less than five hundred dollars

(B) For assessment years commencing on or after October 1, 2024, any municipality may, by vote of its legislative body, or in a municipality where the legislative body is a town meeting, by vote of its board of selectmen, elect to apply the following modified schedule of depreciation with respect to motor vehicles based on the manufacturer's suggested retail price of such motor vehicles, provided no motor vehicle shall be assessed at an amount less than five hundred dollars:

<u>Age of Vehicle</u>	<u>Percentage of Manufacturer's Suggested Retail Price</u>
<u>Up to year one</u>	<u>Ninety per cent</u>
<u>Year two</u>	<u>Eighty-five per cent</u>
<u>Year three</u>	<u>Eighty per cent</u>
<u>Year four</u>	<u>Seventy-five per cent</u>
<u>Year five</u>	<u>Seventy per cent</u>
<u>Year six</u>	<u>Sixty-five per cent</u>
<u>Year seven</u>	<u>Sixty per cent</u>
<u>Year eight</u>	<u>Fifty-five per cent</u>

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<u>Year nine</u>	<u>Fifty per cent</u>
<u>Year ten</u>	<u>Forty-five per cent</u>
<u>Year eleven</u>	<u>Forty per cent</u>
<u>Year twelve</u>	<u>Thirty-five per cent</u>
<u>Year thirteen</u>	<u>Thirty per cent</u>
<u>Year fourteen</u>	<u>Twenty-five per cent</u>
<u>Years fifteen to nineteen</u>	<u>Twenty per cent</u>
<u>Years twenty and beyond</u>	<u>Not less than</u> <u>five hundred dollars</u>

Any municipality that elects to apply the modified schedule of depreciation described in this subparagraph shall, not later than fourteen days after such election, notify the Secretary of the Office of Policy and Management, in a form and manner prescribed by the secretary, of such election and the first assessment year for which such schedule shall be effective.

Sec. 3. (*Effective from passage*) In each municipality that elects to apply the modified schedule of depreciation for motor vehicles described in subparagraph (B) of subdivision (7) of subsection (b) of section 12-63 of the general statutes, as amended by this act, for the assessment year commencing October 1, 2024, in which the grand list for said assessment year has been published and lodged for public inspection on or before the effective date of this section:

(1) Notwithstanding the provisions of section 12-55 of the general statutes, such municipality's assessor or board of assessors may disregard, adjust and republish said grand list not later than April 15, 2025;

(2) Notwithstanding the provisions of subsection (b) of section 12-110 of the general statutes, such municipality's board of assessment appeals shall meet to hear appeals related to the assessment of property during the period commencing forty-five days after the effective date of this

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section and concluding sixty days after the effective date of this section, on business days as described in said subsection;

(3) Notwithstanding the provisions of subdivision (1) of subsection (a) of section 12-111 of the general statutes and section 12-112 of the general statutes, appeals from the doings of such municipality's assessors shall be heard or entertained by such municipality's board of assessment appeals if such appeal is made on or before the thirtieth day after the effective date of this section;

(4) Notwithstanding the provisions of subdivisions (1) and (2) of subsection (a) of section 12-111 of the general statutes, such municipality's board of assessment appeals shall notify each taxpayer who filed an appeal, whether to advise of the date, time and place of the appeal hearing or to advise that such board has elected not to conduct an appeal hearing, not later than sixty days after the effective date of this section;

(5) Notwithstanding the provisions of section 12-120 of the general statutes, such municipality's assessor or board of assessors shall transmit to the Secretary of the Office of Policy and Management not later than ninety days after the effective date of this section an abstract of the assessment list that has been examined and corrected by the board of assessment appeals; and

(6) Notwithstanding the provisions of section 12-142 of the general statutes, title 7 of the general statutes, chapter 204 of the general statutes, any special act, any municipal charter or any home rule ordinance, if such municipality has adopted a budget or levied taxes for the fiscal year ending June 30, 2026, such municipality may, not later than June 15, 2025, (A) amend its budget in the same manner as such budget was originally adopted, and (B) adjust the tax levy and the amount of any remaining installments of such taxes. If such municipality has levied a tax that was due and payable in a single installment for the fiscal year

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ending June 30, 2026, such municipality may mail or hand deliver to persons liable therefor a supplemental rate bill for any additional tax levy resulting pursuant to subparagraph (B) of this subdivision. The amendment to such grand list or budget shall be an amount reflecting such modified schedule of depreciation.

Sec. 4. Subdivision (83) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to assessment years commencing on or after October 1, 2024*):

(83) (A) (i) A dwelling, including a condominium, as defined in section 47-68a, and a unit in a common interest community, as defined in section 47-202, that is (I) owned by any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service-connected [permanent and total] disability rating [as determined by the United States Department of Veterans Affairs] of one hundred per cent, and (II) occupied by such resident as the resident's primary residence, or (ii) lacking such residence, one motor vehicle owned by such resident and garaged in this state.

(B) If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this subdivision has died, the dwelling or motor vehicle, as applicable, belonging to, or held in trust for, such deceased resident's surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.

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(C) No individual entitled to the exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption.

(D) (i) No individual shall receive any exemption to which such individual is entitled under this subdivision until such individual has complied with section 12-95, and has submitted proof of such individual's [disability rating, as determined] determination by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's [disability rating] determination, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies an individual's [disability rating] determination to other than permanently and totally disabled based on a service-connected [permanent and total] disability rating of one hundred per cent, such modification shall be deemed a waiver of the right to the exemption under this subdivision. Any such individual whose [disability rating] determination was modified to other than permanently and totally disabled based on a service-connected [permanent and total] disability rating of one hundred per cent may seek the exemption under subdivision (20) of this section.

(ii) Any individual who has been unable to submit evidence of [disability rating] such determination by the United States Department of Veterans Affairs in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or refund may be granted retroactively to include

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the assessment day next succeeding the date as of which such individual was entitled to such [disability rating as determined] determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

Sec. 5. Subdivision (20) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to assessment years commencing on or after October 1, 2024*):

(20) (A) Subject to the provisions hereinafter stated, property not exceeding three thousand five hundred dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and (i) has a disability rating as determined by the United States Department of Veterans Affairs amounting to ten per cent or more of total disability, other than a determination of being permanently and totally disabled based on a service-connected [permanent and total] disability rating of one hundred per cent, provided such exemption shall be two thousand dollars in any case in

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which such rating is between ten per cent and twenty-five per cent; two thousand five hundred dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; three thousand dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand five hundred dollars in any case in which such resident has attained sixty-five years of age or such rating is more than seventy-five per cent; or (ii) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss.

(B) If such veteran lacks such amount of property in such veteran's name, so much of the property belonging to, or held in trust for, such veteran's spouse, who is domiciled with such veteran, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this subdivision has died, property belonging to, or held in trust for, such deceased veteran's surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased veteran's minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of such veteran's death.

(C) No individual entitled to the exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption.

(D) (i) No individual shall receive any exemption to which such individual is entitled under this subdivision until such individual has complied with section 12-95 and has submitted proof of such individual's disability rating, as determined by the United States Department of Veterans Affairs, to the assessor of the town in which the

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exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to the exemption under this subdivision until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially, except that if such disability rating is modified to a determination that such veteran is permanently and totally disabled based on a service-connected [permanent and total] disability rating of one hundred per cent, such veteran may seek the exemption under subdivision (83) of this section.

(ii) Any individual who has been unable to submit evidence of disability rating in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and

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certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount, without interest, that represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;

Sec. 6. (*Effective from passage*) In each municipality in which the grand list for the assessment year commencing October 1, 2024, has been published and lodged for inspection on or before the effective date of this section:

(1) Notwithstanding the provisions of section 12-55 of the general statutes, such municipality's assessor or board of assessors may disregard, adjust and republish said grand list not later than April 15, 2025;

(2) Notwithstanding the provisions of subsection (b) of section 12-110 of the general statutes, such municipality's board of assessment appeals shall meet to hear appeals related to the assessment of property during the period commencing forty-five days after the effective date of this section and concluding sixty days after the effective date of this section, on business days as described in said subsection;

(3) Notwithstanding the provisions of subdivision (1) of subsection (a) of section 12-111 of the general statutes and section 12-112 of the general statutes, appeals from the doings of such municipality's assessors shall be heard or entertained by such municipality's board of assessment appeals if such appeal is made on or before the thirtieth day after the effective date of this section;

(4) Notwithstanding the provisions of subdivisions (1) and (2) of subsection (a) of section 12-111 of the general statutes, such

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municipality's board of assessment appeals shall notify each taxpayer who filed an appeal, whether to advise of the date, time and place of the appeal hearing or to advise that such board has elected not to conduct an appeal hearing, not later than sixty days after the effective date of this section;

(5) Notwithstanding the provisions of section 12-120 of the general statutes, such municipality's assessor or board of assessors shall transmit to the Secretary of the Office of Policy and Management not later than ninety days after the effective date of this section an abstract of the assessment list that has been examined and corrected by the board of assessment appeals; and

(6) Notwithstanding the provisions of section 12-142 of the general statutes, title 7 of the general statutes, chapter 204 of the general statutes, any special act, any municipal charter or any home rule ordinance, if such municipality has adopted a budget or levied taxes for the fiscal year ending June 30, 2026, such municipality may, not later than June 15, 2025, (A) amend its budget in the same manner as such budget was originally adopted, and (B) adjust the tax levy and the amount of any remaining installments of such taxes. If such municipality has levied a tax that was due and payable in a single installment for the fiscal year ending June 30, 2026, such municipality may mail or hand deliver to persons liable therefor a supplemental rate bill for any additional tax levy resulting pursuant to subparagraph (B) of this subdivision.

Sec. 7. (*Effective from passage*) The following sum is appropriated from the GENERAL FUND for the purpose herein specified for the fiscal year ending June 30, 2025:

GENERAL FUND	2024-2025
DEPARTMENT OF EDUCATION	
Excess Cost - Student Based	40,000,000

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TOTAL - GENERAL FUND	40,000,000

Governor's Action:

Approved March 3, 2025

Line Item Vetoed by the Governor: Section 7