Personal Income Tax	Eff. Date	Fiscal 2020	Fiscal 2021
New credit when property taxes exceed 6.5% of AGI	1/1/2023	-	-
Eliminate increased exemption for social security income	1/1/2019	24.2	17.4
Eliminate exemption for pension and annuity income	1/1/2019	32.8	41.1
Eliminate 5 year, $500 credit for STEM college graduates	1/1/2019	3.9	7.9
Permanently cap teachers' pension exemption at 25%	1/1/2019	8.0	8.0
Subtotal Personal Income Tax		**68.9**	**74.4**
Sales Tax			
Eliminate the sales tax free week	7/1/2019	4.9	5.0
Expand to legal services	1/1/2020	35.3	71.7
Expand to accounting services	1/1/2020	5.0	10.2
Expand to architectural services	1/1/2020	5.7	11.6
Expand to engineering services	1/1/2020	21.1	42.7
Expand to interior design services	1/1/2020	1.9	3.9
Expand to real estate activities and agents/brokers	1/1/2020	33.8	68.6
Expand to veterinary services	1/1/2020	9.1	18.6
Expand to barber shops and beauty salons	1/1/2020	20.8	42.2
Expand to dry-cleaning and laundry services, incl. coin-operated	1/1/2020	8.6	17.3
Expand to parking	1/1/2020	1.8	3.7
Massage therapists and electrology services - repeal exemption	1/1/2020	0.5	1.0
Expand to sports/recreation instruction and industries	1/1/2020	3.0	5.9
Expand to horse boarding and training	1/1/2020	0.3	0.5
Expand to travel arrangement and scenic transportation	1/1/2020	0.6	1.2
Expand to services to buildings and dwellings	1/1/2020	7.9	16.0
Expand to waste collection	1/1/2020	0.5	1.1
Renovation and repair of residential property - repeal exemption	1/1/2020	15.6	31.7
Repair or maintenance of vessels - repeal exemption	1/1/2020	1.9	3.9
Winter boat storage - repeal exemption	10/1/2019	0.8	1.1
Increase tax on boats from 2.99% to standard 6.35% rate	7/1/2019	2.3	2.3
Increase tax on digital downloads from 1.0% to standard 6.35% rate	10/1/2019	27.5	37.1
Increase hotel occupancy tax from 15% to 17%	7/1/2019	17.6	18.1
10% diversion of hotel tax to tourism account	7/1/2019	(1.8)	(1.8)
Trade-ins for vehicles - repeal exemption	7/1/2019	60.4	61.6
Non-prescription drugs - repeal exemption	1/1/2020	14.9	30.5
Text books, college & professional schools - repeal exemption	1/1/2020	0.3	0.5
Newspapers and magazines - repeal exemption	1/1/2020	6.5	13.2
Connecticut credit unions - repeal exemption	1/1/2020	0.3	0.5
Campground rentals - repeal exemption	1/1/2020	0.4	0.8
Bicycle helmets - repeal exemption	1/1/2020	0.1	0.2
Child car seats - repeal exemption	1/1/2020	0.1	0.2
Vegetable seeds - repeal exemption	1/1/2020	-	0.1
Safety apparel - repeal exemption	1/1/2020	0.1	0.1
Eliminate the municipal revenue sharing account	7/1/2021	-	-
Freeze diversion of the car sales tax to the STF at 8%	7/1/2019	91.0	175.8
Increase in sales tax due to E-cigarettes tax	10/1/2019	0.4	0.6
Decrease in sales tax due to increase in cigarette age restriction	7/1/2019	(0.8)	(0.8)
Special Transportation Fund Portion of Sales Tax Expansion	Various	(27.4)	(44.3)
Subtotal Sales and Use Tax		371.0	652.6
Corporation Tax			
Maintain current 10% surcharge set to expire in tax year 2019	1/1/2019	60.0	37.5

Repeal the business entity tax of $250	1/1/2019	(11.0)	(44.0)
Reduce cap on R&D and URA tax credits to 50.01%	1/1/2019	34.4	21.5
Limit carryforward of new R&D tax credits to 15 years	1/1/2019	-	-
Repeal 7/7 Program	1/1/2019	-	8.0
Subtotal Corporation Tax		**83.4**	**23.0**
Public Utilities Tax			
Eliminate exemption for gas sold to facility with 775 MW of Capacity	7/1/2019	3.6	3.6
Cap credits claimed against the public utilities tax at 50.01% of liability	7/1/2019	2.0	2.0
Subtotal Public Utilities Tax		**5.6**	**5.6**
Inheritance and Estate Tax			
Repeal gift tax (3-year lookback for gifts in contemplation of death)	1/1/2019	(9.0)	(9.0)
Delay estate filing from 6 months to 9 months to match federal	1/1/2019	(33.6)	-
Subtotal Inheritance and Estate		**(42.6)**	**(9.0)**
Cigarette Tax			
Tax E-Cigarettes liquid at 75% wholesale	10/1/2019	6.7	9.7
Raise the Age to 21 for cigarettes	7/1/2019	(5.8)	(5.5)
Subtotal Cigarette Tax		**0.9**	**4.2**
Other Taxes			
Increase the rate on residential real estate > $800k to 1.5% from 1.25%	7/1/2019	7.7	7.9
Reduce alcohol beverage excise taxes at craft breweries by 50%	7/1/2019	(0.1)	(0.1)
Increase rate for movies from 6.0% to 6.35%	10/1/2019	0.2	0.3
Subtotal Other Taxes		**7.8**	**8.1**
Health Providers Tax			
Maintain Hospital User Fee at FY 2019 level of $900 million	7/1/2019	516.0	516.0
Implement recommendation of ambulatory surgical center tax study	7/1/2019	(1.0)	(1.0)
Technical fix to intermediate care facilities (ICF) user fee	7/1/2019	0.1	0.1
Subtotal Health Provider Taxes		**515.1**	**515.1**
Miscellaneous Taxes			
Surcharge on Plastic Bags of 10 cents	10/1/2019	30.2	26.8
1.5¢ per ounce tax on sugar-sweetened beverages	7/1/2020	-	163.1
Subtotal Miscellaneous Taxes		**30.2**	**189.9**
License, Permit, and Fees			
Increase annual filing fee for LLC's and LLP's from $20 to $100	7/1/2019	16.0	16.0
Include recommended tests in Newborn Screening Panel	Passage	0.1	0.1
Fees for Industrial Hemp Program	7/1/2019	0.1	0.3
Bring community investment act (CIA) on budget	7/1/2019	18.5	18.5
Subtotal License, Permit and Fees		**34.7**	**34.9**
Rents, Fines, and Escheats			
Add 25 cent deposit on wine and liquor glass bottles	10/1/2019	4.4	6.0
Add 5 cent bottle deposit to nips	10/1/2019	0.5	0.6
Subtotal Rents, Fines and Escheats		**4.9**	**6.6**
Federal Grants			
Maintain Supplemental Payments at FY 2019 level	7/1/2019	215.4	214.0
Net Appropriate for Care 4 Kids/Child Care Development Fund	7/1/2019	(67.6)	(53.3)

Increase in revenue attributable to Medicaid changes	7/1/2019	(21.8)	(6.4)
Subtotal Federal Grants		**126.0**	**154.3**
Other Revenue			
Town reimbursement for teachers' retirement fund	7/1/2019	23.8	49.2
Fund Higher Education Alternative Retirement Plan	7/1/2019	43.7	43.4
Maintain FY 2019 transfer to Mashantucket/Pequot Fund	7/1/2019	8.1	8.1
Subtotal Transfers - Other Funds		**75.6**	**100.7**
TOTAL GENERAL FUND REVENUE		1,281.5	1,760.4
Revenue Cap Deduction		(6.4)	(13.2)
AVAILABLE NET GENERAL FUND REVENUE		**1,275.1**	**1,747.2**