

## 2024 Connecticut Legislative Wrap-up

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June 20, 2024

### **Artificial Intelligence - Information Technology**

Although much time and attention was paid to artificial intelligence (AI) this year, the legislation aimed at regulating it ([SB 2, An Act Concerning Artificial Intelligence](#)) was not adopted. Although it passed the Senate on a party-line vote, the measure as approved by the Senate raised significant concerns for many, including the business community and the Governor. An Office of Legislative Research bill analysis of the version of the measure passed by the House may be seen [here](#). This measure died in the House but is expected to return during the 2025 legislative session.

### **Attestation Engagements**

There is usually not much legislation impacting attestation engagements at the State Capitol, but that was not the case this year, as we had quite a bit of activity from the start right through the end of the legislative session.

#### **State Department of Education (SDE) Deadline Extension**

CTCPA's Governmental Accounting and Auditing (GAA) Committee identified a change to state law that would assist many municipalities and governmental auditors. In their proposal, if the deadline for filing the certified reports required by the State Department of Education (SDE) was extended by one month, from December 31 to January 31, much-needed relief for some municipalities and governmental auditors would be had. Such a change would have acknowledged school districts' difficulties meeting the December 31 deadline, allowing for a more systematic and less stressful process. Despite opposition from the SDE Commissioner, the General Assembly's Education Committee approved Section 3 of [SB 363, An Act Concerning Assorted Revisions To The Education Statutes](#), to do just that. A copy of the measure as passed by the Education Committee may be seen [here](#). Unfortunately, the Appropriations Committee did not act upon the measure, so it died at that point.

CTCPA's GAA Committee has since met with the SDE fiscal staff to discuss why the deadline for the required certified reports should change. No resolution has been reached at this time, but efforts to address the situation continue.

#### **Audit Threshold**

The state's single audit threshold of \$300,000 for entities receiving state financial assistance is significantly lower than the federal government's threshold of \$750,000. This year, CTCPA's Not-for-Profit Organizations (NFP) Committee requested that the threshold be raised to \$750,000 to align it with the federal limit. We also asked for the language requiring the State Cost Standards to be tied to the Federal Cost Standards. The legislature's Planning & Development Committee agreed to raise [HB 5275, An Act Concerning Audits Of Certain](#)

[Nonstate Entities Receiving State Financial Assistance](#), which would have raised the state threshold from \$300,000 to \$500,000, but no higher as the Office of Policy Management (OPM) was only comfortable with increasing the limit to that level this year and nothing more. The measure, as approved by the Planning & Development Committee, can be viewed [here](#). Unfortunately, it died in the House.

This summer, CTCPA will work with OPM to reach an agreement on increasing the threshold and updating the State Cost Standards. For additional information, you may review the Committee's Joint Favorable report, which provides some information on the bill and the public hearing comments [here](#).

### **Restricting Quasi-Public Audit Provider**

In the spotlight again was a measure aimed at mandating annual audits of a specific quasi-public entity by the Auditors of Public Accounts. CTCPA took a firm stand against [HB 5394, An Act Concerning The Organization And Operation Of The Metropolitan District Of Hartford County](#), arguing that it would set a harmful precedent for the many public accounting firms dedicated to serving the public sector. We also emphasized that the bill would have placed undue burdens on municipalities and quasi-public agencies relying on trusted public accounting firms for expert advice, guidance, and prompt audit issuance. The Planning and Development Committee did not take further action, and the measure died there.

## **Business Liability**

This legislative session was packed with proposals that raised significant concerns for Connecticut's business community. Many measures introduced new rights of action against employers or banned certain practices that could negatively impact employees and employers. Among these, CTCPA focused on two critical bills concerning nondisclosure agreements (NDAs), successfully opposing both measures, in whole or in part, to protect our members' interests.

### **Nondisclosure Agreements**

***Banning NDAs and Employee Perceptions*** - [SB 361, An Act Concerning The Impermissible Use Of Nondisclosure Agreements In The Workplace](#), aimed to address employee perceptions, but, while well-intentioned, potentially would have reclassified legal behavior as illegal based on misunderstandings and imposed severe penalties on employers. It also would have banned NDAs in employment agreements and settlements. This bill could have discouraged settlements and compromised privacy protections. [The bill can be viewed on the Judiciary Committee's page >>](#)

***Banning NDAs 2*** - [SB 4, An Act Concerning Victims Of Domestic Violence, The Unsolicited Transmission Of Intimate Images By Means Of An Electronic Communication Device, And The Impermissible Use Of Nondisclosure Agreements In The Workplace](#) was another measure that

went far beyond its stated purpose of protecting victims of domestic violence and preventing unsolicited transmission of intimate images. Its provisions included banning NDAs in employment agreements and settlements, potentially penalizing innocent employers, discouraging settlements, and hindering privacy protections for employers and employees. This measure died in the Senate. [The bill language and analysis can be seen here >>](#)

## **Finance - Taxes and Fees**

Every legislative session, a slew of revenue measures are proposed, and this year was no different. What's also true is the majority of those bills never see the light of day. The Finance Committee does not have a public hearing, and there is usually no debate. In a "short session," the likelihood of a tax or fee relief measure moving forward is even less. This is because the state's two-year budget is adopted in the "long session," making it easier (but not easy!) to adjust for the fiscal impact of a tax or fee change or any bill with financial implications. This year was a nonbudget year, so most bills died without being heard, some were heard but not passed, and few tax changes were adopted. Below is a summary of the bills of interest to CTCPA members that had a public hearing or were adopted during the 2024 Connecticut General Assembly.

### **Fees**

Nobody in Connecticut is happy with the fee they pay to get or maintain their occupational license, and CPAs are no exception - nor are we happy with any other fees we pay. Unfortunately, the fee structure changed as the state collects a lot of revenue from them. Still, this year, we made more progress at the state legislature than we ever have in addressing one of CPAs' greatest pet peeves: our occupational license fees.

***Occupational License Fees*** - [SB 135, An Act Establishing a Maximum Charge for Certain Occupational Licenses, Certifications, Permits, and Registrations](#) was introduced and approved by the General Law Committee; this bill would have capped all occupational licenses, permits, registration, and certificate fees administered by the Department of Consumer Protection at \$100 per year. CPA fees were included in the legislation. On the day of the public hearing, CTCPA showed up with our dancing shoes on. There was broad support for the bill in committee, which was sent to the Senate. The Senate passed the bill on the last day of the session and transferred it to the House, where it was placed on a consent calendar! Unfortunately, everything on that consent calendar, including SB 135, died in the final minute of the legislative session when time ran out. 😞

We are working to ensure the measure returns again next year. A \$16 million fiscal note was tied to the proposal this year, so we will have to work hard again to have a bill introduced, fight to remain in it, and get it passed. Grassroots is essential to getting any measure passed. Please speak with or email your legislators (House and Senate) and ask for their support to reduce CPA licensing fees. A list of bill sponsors is in the [JF Report](#); if your legislator was a bill

sponsor, please take the time to say thank you with a note or a call. Ask that they sponsor the measure again in 2025 and keep the CPA provisions in the bill. [The bill and the Office of Legislative Review's analysis can be found here >>](#)

**Interchange Fees**—[HB 5489, An Act Concerning Interchange Fees On Electronic Payment Transactions](#), prohibited payment card networks from including sales and use taxes in the amount on which interchange fees are imposed. Many believe this measure would have been a precursor to real-time sales tax remittance, which would result in significant administrative challenges. The House sent this bill to the Banking Committee, where it died. [The bill and the Office of Legislative Review's analysis can be found here >>](#)

## **NOLs and Tax Audit Appeals**

Although it was a short session, the CTCPA State Tax Committee asked the legislature's Finance Committee chairs to raise several tax measures. The chairs indicated that the policy changes we requested required more deliberation than a short session could afford but agreed to start vetting some of our requests this year. [SB 443, An Act Concerning Certain Tax Appeals, Accrual Of Interest On Certain Tax Underpayments And The Business Operating Loss Carry-Over Period](#), was introduced and contained two tax policy changes. They included:

- **Tax Audit Appeals** – This measure would have permitted taxpayers who filed a written protest regarding a tax audit and did not receive a response (order, decision, determination, or disallowance) from the Department of Revenue Services (DRS) within one year to request a response. Once the DRS Commissioner received the request, DRS would have been required to issue the order, decision, determination, or disallowance within 15 days. DRS strongly opposed this provision. Similar versions of this proposal are already the law in several other states, including Arizona. After hearing the [initial version of this bill](#), this section of SB 443 was dropped as legislators believed it required additional thought. We will request this legislation be reintroduced during the 2025 General Assembly session.
- **Net Operating Loss Carry Over** – SB 443 also extended from 20 to 30 years when corporations may carry forward a net operating loss (NOL) deduction for corporate business tax purposes. This change applied to NOLs incurred in the 2025 income year or later. While the Finance Committee adopted a modified version of SB 443 (see the bill as approved [here](#)), it later died, but the NOL provision was added to [Public Act 24-151](#), which the Governor signed on May 6.

Below is a summary of [Public Act 24-151](#) under the Tax and Bonding Package. [The Office of Legislative Research bill analysis may be found here >>](#)

## **Property Taxes**

Property taxes are always a hot topic in the state legislature, and this year was no different. Four measures were discussed at public hearings in either the Planning & Development or Finance Committees and all were approved at the committee level; however, they all failed to

be approved by both the House and Senate and died. All are expected to return at the next session, but with different bill numbers. See below for additional information on each measure.

- **Assessment of Commercial Motor Vehicles** - [HB 5172, An Act Concerning The Assessment Of Motor Vehicles For Property Taxation](#), sought to amend the changes introduced by the Public Act. 22-118 regarding the assessment of commercial motor vehicles. No opposition was expressed to the [bill approved by the Planning & Development Committee](#). The bill ultimately failed due to a [last-minute amendment in the Senate](#). After being amended, several organizations opposed the bill, expressing concerns that it could potentially lead to a significant increase in property taxes on commercial motor vehicles. The measure died in the House.
- **Property Tax Abatement** – With the rapid rise in starter homes in Connecticut, [HB 5167, An Act Concerning Property Tax Abatement For Certain First-Time Homebuyers](#), was proposed to assist first time homebuyers. This bill would have allowed a town to abate up to \$500 yearly off the property taxes for five years for first-time home buyers who purchase a home using a CHFA home loan. The Housing Committee approved the bill, but it died in the House. [See the bill language here >>](#)
- **Property Tax Appeals and Penalties** - [SB 452: An Act Concerning The Property Tax Appeals Process And The Penalty Related To The Submission Of Income And Expenses Information For Rental Properties](#), aimed to reform the property tax appeals process and adjust penalties related to rental property income and expense submissions. The bill proposed eliminating the option for boards of assessment appeals to refuse hearing appeals for commercial, industrial, utility, or apartment properties assessed at over \$1 million, thereby removing the owners' ability to appeal directly to the Superior Court if refused. For property tax assessment appeals brought to the Superior Court on or after July 1, 2024, the bill required applicants and assessors to use a mutually agreed-upon mediator unless the court waived this requirement. It also limited the mandatory appraisal filing to properties assessed at \$7 million or more rather than \$1 million or more. The bill also proposed replacing the penalty for failing to file annual income and operating expense statements—a 10% increase in the property's assessed value—with a flat \$500 penalty. If passed, the proposed changes would have impacted property tax compliance, appeals processes, and penalties, influencing property tax planning and strategy. SB 452 died in the Senate. [The bill language and analysis can be seen here >>](#)
- **Property Tax Credits and Exemptions** - [HB 5492, An Act Establishing A Farm Investment Property Tax Credit And Concerning The Threshold For Certain Optional Farm-Related Property Tax Exemptions](#), would have created a 20% refundable tax credit for farm investments and raised the maximum property tax exemption threshold a town may approve for certain farm-related property. The bill was approved by the

Finance Committee but died in the House due to inaction. [The bill language and analysis can be found here >>](#)

## Tax Credits

The only tax credit that received much attention (and it received a lot!) was the film credit. [Proposed HB 5110, An Act Eliminating The Film Production Tax Credit](#), was heard by the Finance Committee and would have eliminated the film production tax credit. There was a great deal of opposition to the measure, which died in the Finance Committee. [The proposed bill language can be found here >>](#)

## Tax Studies

Two tax studies were proposed, and both passed the House and Senate (though one did take a circuitous route!).

- **Tax Expenditure Study** - [SB 448, An Act Concerning A Working Group To Examine Existing Tax Expenditures In The State](#), proposed the creation of a nine-member working group to review and simplify the state's tax code by examining tax exemptions, exclusions, deductions, or credits that reduce revenue for the state or municipalities. The group will identify tax expenditures that are redundant, obsolete, duplicative, or inconsistent.

The working group included:

1. Chairpersons and ranking members of the Finance Committee.
2. The Governor or his designee.
3. Commissioners of the Department of Revenue Services and the Department of Economic and Community Development or their designees.
4. Two representatives from the Office of Policy and Management appointed by the Governor.

The Finance Committee chairpersons were charged with leading the working group and were required to schedule the first meeting within 60 days of the bill's passage. The committee's administrative staff was mandated to support the working group.

While SB 448 died, the tax expenditure study group provisions were added to HB 5524, which the Governor signed on May 6. Below is a summary of HB 5524 (Public Act 24-151) under the Tax and Bonding Package. The Public Act may be viewed [here](#). [View the Office of Legislative Research bill analysis >>](#)

- **Uniform Capacity Tax** - [Public Act 24-319 \(HB 5232\), An Act Concerning Solar Projects Throughout The State](#). This solar measure contained quite a few different measures. As amended in the House, Section 1 of the legislation mandates that the Department of Energy and Environmental Protection (DEEP) study the feasibility and potential cost impacts of creating a uniform capacity tax for solar facilities in

Connecticut. DEEP is required to complete this study and report its findings to the Energy and Technology Committee by January 1, 2025. [Public Act 24-319](#) was signed by the Governor on May 21. [The Office of Legislative Research analysis of the bill may be found here >>](#)

## **Tax and Bonding Package**

As is often the case with comprehensive finance packages, an emergency-certified bill serving as the bonding and tax adjustment bill was brought to the House and Senate for action. The bill, [HB 5524, An Act Authorizing And Adjusting Bonds Of The State And Concerning Provisions Related To State And Municipal Tax Administration, General Government And School Building Projects](#), was approved by both the House and Senate and includes:

- ***Bond Authorizations:***
  1. Climate Resiliency Revolving Loan Fund: Low-interest loans for municipalities and private entities for climate resiliency projects.
  2. CSCU System: An additional \$4 million for advanced manufacturing and emerging technology programs.
  3. Fix-It-First Bridge Repair Program: An additional \$100 million in authorizations.
  4. Manufacturer Assistance Act Bonds: Up to \$20 million earmarked for funding opportunity zone investments through an impact investment firm.
  5. Microgrid and Resilience Grants: An additional \$15 million for the pilot program.
  6. Special Tax Obligation (STO) Bonds: Issued for the Department of Transportation's commercial rail freight line competitive grant program for rail improvements, repairs, and modernization.
  7. UConn 2000 Infrastructure Program: Extended by four years with an additional \$625 million in new bonding. UConn or the UConn Foundation must raise \$100 million in philanthropic commitments by June 30, 2031 to match new bond authorizations.
  8. Urban Action Bonds: An additional \$100 million for economic development grants.
  
- ***Tax Measures:***
  1. Combined Reporting Adjustments: Allows certain combined groups to deduct, over 30 years, the amount necessary to offset the increase in the valuation allowance against NOLs and tax credits due to the state's shift to combined reporting.
  2. Initial Tax Return Deadline for Insurance Companies: This extends the deadline for newly licensed nonresident and foreign-licensed insurance companies to remit their initial five-year return to DRS from 45 to 90 days.
  3. Net Operating Loss (NOL) Carry Over: Extended from 20 to 30 income years for NOLs incurred in income years starting on or after January 1, 2025.
  4. Reauditing Insurance Premiums Tax Returns: This bill authorizes the DRS Commissioner to reaudit and impose more than one deficiency assessment, subject to existing requirements.

5. Tax Expenditures Study: Established to examine and simplify the state tax code by identifying redundant, obsolete, duplicative, or inconsistent tax expenditures. The group must report back to the legislature by January 1, 2025.

[Public Act 24-151 passed the House and Senate and was signed by the Governor on May 6.](#) The Office of Legislative Research bill analysis may be found [here](#).

## **Labor and Employment**

As with every legislative session, the legislature's Labor and Public Employees Committee heard a number of bills, many of which concerned Connecticut employers. Many of those measures concerned the restaurant and retail industry (warehouse workers, predictive scheduling); however, others concerned paid time off proposals such as Paid Family Medical Leave (PFML) and paid sick time, as well as other matters. Please see below for summaries of the measures impacting most Connecticut employers.

### **Connecticut Retirement Security Program**

[SB 136, An Act Making Changes To The Connecticut Retirement Security Program Statutes](#), would have made several changes to the state's Retirement Security Program. The bill focused on reducing the waiting period for covered employees, increasing the default contribution level, automatic annual increases and investment flexibility, notice requirements and penalties for noncompliant employers, the regulatory authority for noncompliance provisions, liability protections, administrative powers, and conforming changes. It also repealed the website requirement. This measure died in the House.

### **Noncompete Agreements**

***Restricting Non-Competes and More*** - [HB 5269, An Act Concerning Noncompete Agreements](#), would have significantly restricted the use of noncompete, nonsolicitation, and exclusivity agreements in Connecticut. While we focused much of our attention on the nonsolicitation and exclusivity sections of the bill, it became clear there was not a great deal of interest among legislators in moving forward with the bill given the ban that was being opposed at the federal level. The bill died in the Judiciary Committee.

### **Paid Time Off**

***PFML Appeals Process*** - [Public Act 24-102 \(SB 220\), An Act Concerning Clarifying The Appeals Process Under The Paid Family And Medical Leave Statutes](#), outline the appeals process for people aggrieved by the Paid Family Medical Leave (PFML) Authority's denial of benefits or penalties for program-related fraud. If someone is unhappy with a decision from the PFML Authority, they can appeal to the Labor Commissioner. They may appeal to the Superior Court if they disagree with the Labor Commissioner's decision. SB 220 specifies the procedures for such appeals.



The DOL (Department of Labor) must adopt regulations to handle these appeals, and the DOL will be permitted to file appeals electronically with the Superior Court.

[The Governor signed Public Act 24-102 on June 4](#). The Office of Legislative Research's analysis of the measure as passed by the General Assembly may be seen [here](#).

***Changes to the PFMLI, CTFML PFMLI Family Violence Leave Laws- [Public Act 24-5 \(SB 222\), An Act Concerning Changes To The Paid Family And Medical Leave Statutes](#)*** modifies the state's Paid Family and Medical Leave Insurance (PFMLI) law, Family and Medical Leave Act (CFMFLA), and Family Violence Leave law. Key changes include:

- **Benefit Overpayments and Penalties**: This section sets a process for recovering overpaid benefits and penalties. Claimants must repay overpayments and penalties under a payment schedule determined by the authority, with a 1% monthly interest rate on unpaid amounts. The authority can request reimbursement through income tax refund withholding.
- **Concurrent Benefits**: Permits claimants to receive PFMLI benefits concurrently with victim compensation program benefits, as long as the total does not exceed their regular pay rate. This is in addition to existing prohibitions on concurrent receipt of unemployment or workers' compensation benefits.
- **Definition of Municipality**: Specifies that "municipality" under the PFMLI law and CTFMFLA includes local government entities, such as towns, cities, boroughs, and districts authorized to levy taxes.
- **Employer Registration and Reporting**: The law explicitly requires employers to register with the PFMLI Authority and submit necessary reports. Non-compliance may result in penalties established by the authority.
- **Family Violence and Sexual Assault Leave**: Expands the family violence leave law to include victims of sexual assault. Employees can take leave to seek medical care, counseling, victim services, relocate, or participate in related legal proceedings. Employers with three or more employees must provide this leave, limited to 12 days per calendar year.
- **Informational Poster**: Healthcare providers must display an informational poster about the PFMLI program in a conspicuous area accessible to patients and caregivers by October 1, 2024.
- **Tribal Participation**: This section allows the governor to enter into agreements (MOUs) with federally recognized tribes to include their employees and tribally owned business employees in the PFMLI program.
- **Electronic Filing of Appeals**: This bill permits the Department of Labor (DOL) to electronically file appeals with the Superior Court.

[Public Act 24-5 was signed by the Governor on May 9](#). The Office of Legislative Research's analysis of the measure as passed by the General Assembly may be seen [here](#).

***Expansion of Paid Sick Leave Law*** - [Public Act 24-8 \(HB 5005\), An Act Expanding Paid Sick Days In The State](#), significantly expands Connecticut's paid sick leave law. Key changes include:

- **Employer Coverage**: 2025 covers employers with at least 25 employees, 2026 covers employers with at least 11 employees, and 2027 covers all employers with at least one employee. Exemptions—Seasonal employees and certain union construction workers are exempt.
- **Employee Coverage**: Nearly all private sector employees, including day and temporary workers, are now covered. Seasonal employees and certain union construction workers remain exempt.
- **Family Members**: This expands leave use to include care for a broader range of family members, such as adult children, siblings, grandparents, grandchildren, and others with a close association with family.
- **Leave Accrual and Availability**: The leave accrual rate is increased to one hour per 30 hours worked. Employees can start using accrued leave on the 120th day of employment.
- **Expanded Leave Uses**: Public health emergency closures and quarantines are valid reasons for leave. Allows leave for family members who are victims of family violence or sexual assault.
- **Employer Requirements**: Employers must provide written notice to employees about the paid sick leave law and maintain accurate records. Pay stubs must show accrued sick time and usage.
- **Prohibitions and Protections**: Employers cannot require advance notice for foreseeable leave or documentation for leave taken.
- **Task Force**: Establishes a task force to explore a paid sick leave tax credit for small employers with five or fewer employees. Requires the task force to study the feasibility of establishing a tax credit for small employers. The task force will be comprised of six members appointed by legislative leaders. The House Speaker and Senate President Pro Temp will select the chairpersons, who must schedule the first meeting within 60 days of the bill's enactment. The task force is required to submit a report to the legislature by January 1, 2025.

[Public Act 24-8 was signed by the Governor on May 21](#). The Office of Legislative Research's analysis of the measure as passed by the General Assembly may be seen [here](#).

## **Policy Change Restrictions**

**Delaying Certain Benefit Changes** - [HB 5468, An Act Concerning Time To Plan For Separation From Employment](#), would have required employers to provide 12 months' notice before changing their policy regarding payment for unused accrued paid leave upon an employee's separation from employment. For purposes of this section, "paid leave" includes (but is not limited to) compensatory time, vacation time, personal days off, or other paid time

off. This measure died in the House. [View the bill language and the Office of Legislative Research's analysis >>](#)

## **Unemployment Compensation**

**Eligibility** - [HB 5164, An Act Concerning Unemployment Benefits](#), would have granted eligibility for unemployment benefits by permitting striking workers to collect unemployment benefits after fourteen consecutive days. It would have also given individuals who are not actively participating in the labor dispute and do not belong to a trade, class, or organization of workers directly involved (e.g., non-union employees at a business temporarily closed due to a strike) benefits without delay. This measure died in the House. [The bill language and Office of Legislative Research analysis can be viewed here >>](#)

**Reduction of Time to Protest UC Benefit Charges** - [HB 5266, An Act Amending The Time To Protest Benefit Charges On An Employer's Unemployment Insurance Quarterly Statement](#), would have reduced the time limit for employers to file a written protest with the Connecticut Labor Department regarding improperly charged benefits due to fraud or error. Instead of 60 days, employers would have 40 days after receiving the statement to submit their protest. This bill died in the Senate. [The bill language and Office of Legislative Research analysis can be viewed here >>](#)

**Unemployment Benefits for Striking Workers** - [HB 5431, An Act Establishing A Connecticut Families And Workers Account](#), was a controversial piece of legislation that aimed to provide taxpayer-funded unemployment benefits for striking workers. Despite passing the House and Senate, the measure was vetoed by the Governor on June 11. [The vetoed Public Act 24-131 can be viewed here >>](#)

## **Wage and Hour**

**Compensation for Security Screenings** - [SB 408, An Act Concerning Pre And Post Shift Hours](#), proposed amending the definition of "hours worked" by including the time an employee spends in security screenings required by an employer for purposes of the wages section of Title 31 of the Connecticut General Statutes. The bill died on the House floor. [View the language and analysis of the bill >>](#)

**Wage Theft** - [SB 409, An Act Concerning Wage Theft Responsibility](#), would have made contractors entering into a construction contract jointly and severally liable for any unpaid wages due to any employee of any subcontractor in a direct contractual relationship with the contractor or any subcontractor of a subcontractor in a direct contractual relationship with the contractor for such employee's performance of labor included within the scope of the construction contract. The bill would have allowed contractors to include provisions to remedy and request payroll from the subcontractors. The legislation died in the House. [The bill language and legislative analysis can be viewed here >>](#)

## Workers' Compensation

***Permanent Partial Payments*** - [HB 5325, An Act Concerning Payments And Benefits To Individuals With Partial Permanent Disabilities](#), would have repealed a key section of the significant 1990s workers' compensation reforms by doubling Permanent Partial Disability payments. The measure contained some other changes, including creating a stipend to pay for vocational rehabilitation. The huge fiscal note, one million dollars, came as no surprise as the cost is what had people looking at the awards during the reform efforts. In the end, the measure died in the House. [The bill language and Office of Legislative Research analysis can be viewed here >>](#)

***Prescription Medication Requirements*** - [HB 5386, An Act Requiring Notice Of An Objection, Discontinuance Or Reduction Of Prescription Medication Under A Workers' Compensation Claim](#), proposed requiring employers or their insurers to notify employees and the Workers' Compensation Commission (WCC) before objecting to, discontinuing, or reducing payment for prescription medications under workers' compensation claims. The bill specified the notice requirements and provided employees the right to a hearing. The bill could have increased administrative costs for employers and insurers due to the requirement of additional notifications and potential hearings. Delays in medication changes could have occurred as employees requested hearings, potentially impacting overall claims processing times. The measure died in the House. [The bill language and Office of Legislative Research analysis can be viewed at here >>](#)

***Review of Workers' Comp System*** - [SB 223, An Act Concerning Workers' Compensation](#), would have required the Workers' Compensation Commission to conduct an in-depth study of the state's workers' compensation system. The measure died in the Senate. [The bill language and Office of Legislative Research analysis can be viewed here >>](#)

## Workforce Development

***High School Internships*** - [SB 410, An Act Concerning Paid Internships For High School Students](#), would have permitted 15-year-olds to participate in paid internships in their work-based learning programs. The internship was not permitted to interfere with on-time graduation, was limited to 120 hours per calendar year, must have paid minimum wage or greater, and required approval by the DOL and SDE. It died in the Senate. [The bill language and Office of Legislative Research analysis can be viewed here >>](#)