



General Assembly

February Session, 2000

Amendment

LCO No. 4292

Offered by:

SEN. GUGLIELMO, 35th Dist.

SEN. MCKINNEY, 28th Dist.

To: Senate Bill No. 104

File No. 479

Cal. No. 345

***"An Act Freezing Tuition At Public Institutions Of
Higher Education."***

1 After line 6, insert the following and renumber the remaining
2 section accordingly:

3 "Sec. 2. (NEW) (a) For purposes of this section:

4 (1) "Qualifying pupil" means an individual who (A) is a resident of
5 this state, (B) is under the age of twenty-one at the close of the year for
6 which a credit is sought, and (C) during the school year for which a
7 credit is sought is a full-time pupil enrolled in kindergarten to grade
8 twelve, inclusive, at any school in this state;

9 (2) "School" means any elementary or secondary school in this state;
10 and

11 (3) "Custodian" means a resident of this state who is a parent, or a
12 legal guardian, of a qualifying pupil, provided only one taxpayer may
13 qualify as a custodian for a qualifying pupil in any taxable year.

14 (b) For taxable years commencing on or after January 1, 2000, any
15 person subject to the tax under chapter 229 of the general statutes, who
16 is the custodian of a qualifying pupil shall be entitled to a credit
17 against such tax in an amount equal to the following:

18 (1) For a person who files a return under the federal income tax as a
19 married individual filing separately whose Connecticut adjusted gross
20 income for such taxable year is less than twenty-five thousand dollars,
21 and for a husband and wife who file a return under federal income tax
22 as married individuals filing jointly whose Connecticut adjusted gross
23 income for such taxable year is less than fifty thousand dollars, and for
24 a person who files under federal income tax as a head of household
25 whose Connecticut adjusted gross income for such taxable year is less
26 than forty thousand dollars, two hundred fifty dollars;

27 (2) For a person who files a return under the federal income tax as a
28 married individual filing separately whose Connecticut adjusted gross
29 income for such taxable year is less than thirty-seven thousand five
30 hundred dollars but more than twenty-five thousand dollars, and for a
31 husband and wife who file a return under federal income tax as
32 married individuals filing jointly whose Connecticut adjusted gross
33 income for such taxable year is less than seventy-five thousand dollars
34 but more than fifty thousand dollars, and for a person who files under
35 federal income tax as a head of household whose Connecticut adjusted
36 gross income for such taxable year is less than sixty thousand dollars
37 but more than forty thousand dollars, one hundred fifty dollars;

38 (3) For a person who files a return under the federal income tax as a
39 married individual filing separately whose Connecticut adjusted gross
40 income for such taxable year is less than fifty thousand dollars but
41 more than thirty-seven thousand five hundred dollars, and for a
42 husband and wife who file a return under federal income tax as
43 married individuals filing jointly whose Connecticut adjusted gross
44 income for such taxable year is less than one hundred thousand dollars
45 but more than seventy-five thousand dollars, and for a person who
46 files under federal income tax as a head of household whose

47 Connecticut adjusted gross income for such taxable year is less than
48 eighty thousand dollars but more than sixty thousand dollars, one
49 hundred dollars;

50 (4) For all other taxpayers, there shall be no credit under this
51 section.

52 (c) The credit may only be used to reduce such qualifying taxpayer's
53 tax liability for the year for which such credit is applicable and shall
54 not be used to reduce such tax liability to less than zero.

55 (d) The amount of tax due pursuant to sections 12-705 and 12-722 of
56 the general statutes shall be calculated without regard to such credit."

57 In line 7, after "2000", insert ", and section 2 shall be applicable to
58 taxable years commencing on or after January 1, 2000."