



General Assembly

January Session, 2001

Proposed Bill No. 5572

LCO No. 1044

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

REP. MICHELE, 77th Dist.

AN ACT CONCERNING TAX TREATMENT OF GAMBLING WINNINGS.

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

- 1 That chapter 229 of the general statutes be amended to allow
- 2 Connecticut residents a credit against the personal income tax for taxes
- 3 paid to other states for gambling winnings and to require out-of-state
- 4 residents that win the Connecticut lottery to pay income tax on those
- 5 winnings.

Statement of Purpose:

To avoid duplication of taxation on income derived from gambling winnings and to treat out-of-state gambling winners the same as Connecticut residents are treated for tax purposes in other states.