



General Assembly

**Substitute Bill No. 5048**

*February Session, 2002*

**AN ACT CONCERNING BENEFITS FOR THE FAMILIES OF VICTIMS  
OF THE SEPTEMBER 11, 2001, TERRORIST ATTACKS.**

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

1 Section 1. Subsection (e) of section 10a-105 of the general statutes, as  
2 amended by section 36 of public act 01-173, is repealed and the  
3 following is substituted in lieu thereof (*Effective from passage*):

4 (e) Said board of trustees shall waive the payment of tuition fees at  
5 The University of Connecticut (1) for any dependent child of a person  
6 whom the armed forces of the United States has declared to be missing  
7 in action or to have been a prisoner of war while serving in such armed  
8 forces after January 1, 1960, which child has been accepted for  
9 admission to The University of Connecticut and is a resident of  
10 Connecticut at the time such child is accepted for admission to such  
11 institution, (2) for any veteran having served in time of war, as defined  
12 in subsection (a) of section 27-103, or who served in either a combat or  
13 combat support role in the invasion of Grenada, October 25, 1983, to  
14 December 15, 1983, the invasion of Panama, December 20, 1989, to  
15 January 31, 1990, or the peace-keeping mission in Lebanon, September  
16 29, 1982, to March 30, 1984, who has been accepted for admission to  
17 said institution and is a resident of Connecticut at the time such  
18 veteran is accepted for admission to said institution, (3) for any  
19 resident of Connecticut sixty-two years of age or older who has been  
20 accepted for admission to said institution, provided such person is

21 enrolled in a degree-granting program or, provided, at the end of the  
22 regular registration period, there are enrolled in the course a sufficient  
23 number of students other than those persons eligible for waivers  
24 pursuant to this subdivision to offer the course in which such person  
25 intends to enroll and there is space available in such course after  
26 accommodating all such students, (4) for any active member of the  
27 Connecticut Army or Air National Guard who (A) is a resident of  
28 Connecticut, (B) has been certified by the Adjutant General or such  
29 Adjutant General's designee as a member in good standing of the  
30 guard, and (C) is enrolled or accepted for admission to such institution  
31 on a full-time or part-time basis in an undergraduate degree-granting  
32 program, [and] (5) for any dependent child of a (A) police officer, as  
33 defined in section 7-294a, or a supernumerary or auxiliary police  
34 officer, (B) firefighter, as defined in section 7-323j, or a member of a  
35 volunteer fire company, (C) municipal employee, or (D) state  
36 employee, as defined in section 5-154, killed in the line of duty, and (6)  
37 for any dependent child or surviving spouse of a resident of  
38 Connecticut who was killed in the September 11, 2001, terrorist attacks.  
39 If any person who receives a tuition waiver in accordance with the  
40 provisions of this subsection also receives educational reimbursement  
41 from an employer, such waiver shall be reduced by the amount of such  
42 educational reimbursement. Veterans described in subdivision (2) of  
43 this subsection and members of the National Guard described in  
44 subdivision (4) of this subsection shall be given the same status as  
45 students not receiving tuition waivers in registering for courses at The  
46 University of Connecticut.

47 Sec. 2. Subsection (d) of section 10a-99 of the general statutes, as  
48 amended by section 32 of public act 01-173, is repealed and the  
49 following is substituted in lieu thereof (*Effective from passage*):

50 (d) Said board shall waive the payment of tuition fees at the  
51 Connecticut State University system (1) for any dependent child of a  
52 person whom the armed forces of the United States has declared to be  
53 missing in action or to have been a prisoner of war while serving in  
54 such armed forces after January 1, 1960, which child has been accepted

55 for admission to such institution and is a resident of Connecticut at the  
56 time such child is accepted for admission to such institution, (2) for  
57 any veteran having served in time of war, as defined in subsection (a)  
58 of section 27-103, or who served in either a combat or combat support  
59 role in the invasion of Grenada, October 25, 1983, to December 15,  
60 1983, the invasion of Panama, December 20, 1989, to January 31, 1990,  
61 or the peace-keeping mission in Lebanon, September 29, 1982, to  
62 March 30, 1984, who has been accepted for admission to such  
63 institution and is a resident of Connecticut at the time such veteran is  
64 accepted for admission to such institution, (3) for any resident of  
65 Connecticut sixty-two years of age or older who has been accepted for  
66 admission to such institution, provided such person is enrolled in a  
67 degree-granting program or, provided, at the end of the regular  
68 registration period, there are enrolled in the course a sufficient number  
69 of students other than those persons eligible for waivers pursuant to  
70 this subdivision to offer the course in which such person intends to  
71 enroll and there is space available in such course after accommodating  
72 all such students, (4) for any student attending the Connecticut Police  
73 Academy who is enrolled in a law enforcement program at said  
74 academy offered in coordination with the university which accredits  
75 courses taken in such program, (5) for any active member of the  
76 Connecticut Army or Air National Guard who (A) is a resident of  
77 Connecticut, (B) has been certified by the Adjutant General or such  
78 Adjutant General's designee as a member in good standing of the  
79 guard, and (C) is enrolled or accepted for admission to such institution  
80 on a full-time or part-time basis in an undergraduate degree-granting  
81 program, [and] (6) for any dependent child of a (A) police officer, as  
82 defined in section 7-294a, or a supernumerary or auxiliary police  
83 officer, (B) firefighter, as defined in section 7-323j, or a member of a  
84 volunteer fire company, (C) municipal employee, or (D) state  
85 employee, as defined in section 5-154, killed in the line of duty, and (7)  
86 for any dependent child or surviving spouse of a resident of  
87 Connecticut who was killed in the September 11, 2001, terrorist attacks.  
88 If any person who receives a tuition waiver in accordance with the  
89 provisions of this subsection also receives educational reimbursement

90 from an employer, such waiver shall be reduced by the amount of such  
91 educational reimbursement. Veterans described in subdivision (2) of  
92 this subsection and members of the National Guard described in  
93 subdivision (5) of this subsection shall be given the same status as  
94 students not receiving tuition waivers in registering for courses at  
95 Connecticut state universities.

96 Sec. 3. Subsection (d) of section 10a-77 of the general statutes, as  
97 amended by section 31 of public act 01-173, is repealed and the  
98 following is substituted in lieu thereof (*Effective from passage*):

99 (d) Said board of trustees shall waive the payment of tuition at any  
100 of the regional community-technical colleges (1) for any dependent  
101 child of a person whom the armed forces of the United States has  
102 declared to be missing in action or to have been a prisoner of war  
103 while serving in such armed forces after January 1, 1960, which child  
104 has been accepted for admission to such institution and is a resident of  
105 Connecticut at the time such child is accepted for admission to such  
106 institution, (2) for any veteran having served in time of war, as defined  
107 in subsection (a) of section 27-103, or who served in either a combat or  
108 combat support role in the invasion of Grenada, October 25, 1983, to  
109 December 15, 1983, the invasion of Panama, December 20, 1989, to  
110 January 31, 1990, or the peace-keeping mission in Lebanon, September  
111 29, 1982, to March 30, 1984, who has been accepted for admission to  
112 such institution and is a resident of Connecticut at the time such  
113 veteran is accepted for admission to such institution, (3) for any  
114 resident of Connecticut sixty-two years of age or older, provided, at  
115 the end of the regular registration period, there are enrolled in the  
116 course a sufficient number of students other than those persons  
117 eligible for waivers pursuant to this subdivision to offer the course in  
118 which such person intends to enroll and there is space available in  
119 such course after accommodating all such students, (4) for any student  
120 attending the Connecticut State Police Academy who is enrolled in a  
121 law enforcement program at said academy offered in coordination  
122 with a regional community-technical college which accredits courses  
123 taken in such program, (5) for any active member of the Connecticut

124 Army or Air National Guard who (A) is a resident of Connecticut, (B)  
125 has been certified by the Adjutant General or such Adjutant General's  
126 designee as a member in good standing of the guard, and (C) is  
127 enrolled or accepted for admission to such institution on a full-time or  
128 part-time basis in an undergraduate degree-granting program, [and]  
129 (6) for any dependent child of a (A) police officer, as defined in section  
130 7-294a, or a supernumerary or auxiliary police officer, (B) firefighter, as  
131 defined in section 7-323j, or member of a volunteer fire company, (C)  
132 municipal employee, or (D) state employee, as defined in section 5-154,  
133 killed in the line of duty, and (7) for any dependent child or surviving  
134 spouse of a resident of Connecticut who was killed in the September  
135 11, 2001, terrorist attacks. If any person who receives a tuition waiver  
136 in accordance with the provisions of this subsection also receives  
137 educational reimbursement from an employer, such waiver shall be  
138 reduced by the amount of such educational reimbursement. Veterans  
139 described in subdivision (2) of this subsection and members of the  
140 National Guard described in subdivision (5) of this subsection shall be  
141 given the same status as students not receiving tuition waivers in  
142 registering for courses at regional community-technical colleges.

143 Sec. 4. Section 12-724 of the general statutes is amended by adding  
144 subsections (c) and (d) as follows (*Effective from passage*):

145 (NEW) (c) (1) In the case of a specified terrorist victim, as defined in  
146 subdivision (3) of this subsection, the tax imposed by this chapter shall  
147 not apply with respect to the taxable year in which falls the date of his  
148 or her death, and no returns shall be required on behalf of such  
149 individual or his or her estate for such year. The tax for any such  
150 taxable year that is unpaid at the date of death, including interest,  
151 additions to tax and penalties, if any, shall not be assessed and, if  
152 assessed, the assessment shall be abated and, if collected, shall be  
153 refunded to the legal representative of such estate if one has been  
154 appointed and has qualified, or, if no legal representative has been  
155 appointed or has qualified, to the surviving spouse, if any.

156 (2) Subdivision (1) of this subsection shall not apply to the amount

157 of any tax imposed by this chapter that would be computed by only  
 158 taking into account the items of income, gain or other amounts  
 159 attributable to (A) deferred compensation that would have been  
 160 payable after death if the individual had died other than as a specified  
 161 terrorist victim, or (B) amounts payable in the taxable year that would  
 162 not have been payable in such taxable year but for an action taken after  
 163 September 11, 2001.

164 (3) For purposes of this subsection, "specified terrorist victim"  
 165 means any individual who died as a result of wounds or injury  
 166 incurred as a result of the terrorist attacks against the United States on  
 167 September 11, 2001, or who died as a result of an attack involving  
 168 anthrax occurring on or after September 11, 2001, and before January 1,  
 169 2002. "Specified terrorist victim" does not mean or include any  
 170 individual identified by the Attorney General of the United States to  
 171 have been a participant or conspirator in any such attack or a  
 172 representative of such an individual.

173 (4) This subsection shall apply to taxable years commencing on or  
 174 after January 1, 2001, but prior to January 1, 2002.

175 (NEW) (d) If an individual who is entitled to relief under subsection  
 176 (b) or (c) of this section has filed a joint return under this chapter with  
 177 his or her spouse for any taxable year with respect to which such  
 178 individual is entitled to such relief, the tax abated, credited or  
 179 refunded pursuant to this section for such year shall be an amount  
 180 equal to that portion of the joint tax liability which is the same  
 181 percentage of such joint liability as a tax computed upon the separate  
 182 income of such individual is of the sum of the taxes computed upon  
 183 the separate incomes of such individual and his or her spouse.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>

**FIN**      *Joint Favorable Subst.*

**ED**        *Joint Favorable*