



General Assembly

February Session, 2004

**Amendment**

LCO No. 5376

**\*SB0059205376SR0\***

Offered by:  
SEN. CAPPIELLO, 24<sup>th</sup> Dist.

To: Subst. Senate Bill No. 592      File No. 555      Cal. No. 410

**"AN ACT CONCERNING THE INCOME TAX AND THE ESTATE TAX."**

1      After the last section, add the following and renumber sections and  
2      internal references accordingly:

3      "Section 501. Section 3-73a of the general statutes is amended by  
4      adding subsection (e) as follows (*Effective from passage*):

5      (NEW) (e) The provisions of this part shall not apply to gift  
6      certificates, as defined in subdivision (5) of section 3-56a, as amended.

7      Sec. 502. Section 84 of public act 03-1 of the June 30 special session is  
8      repealed and the following is substituted in lieu thereof (*Effective from*  
9      *passage*):

10      [(a)] No person may sell or issue a gift certificate that is subject to  
11      an expiration date. No gift certificate or any agreement with respect to  
12      such gift certificate may contain language suggesting that an  
13      expiration date may apply to the gift certificate.

14 [(b) Any person who sells or issues a gift certificate shall obtain the  
15 address of the owner of such gift certificate and maintain a record of  
16 such address. In the absence of a record of the address of the owner of  
17 the gift certificate, the address of the owner shall, for purposes of part  
18 III of chapter 32, be presumed to be the address of the Treasurer.

19 (c) Nothing in this section shall be construed to prevent a holder  
20 from honoring a gift certificate, the unredeemed value of which has  
21 been reported to the Treasurer pursuant to part III of chapter 32, and  
22 thereafter seeking reimbursement from the Treasurer.]

23 Sec. 503. (*Effective from passage*) Section 74 of public act 03-1 of the  
24 June 30 special session is repealed."