



General Assembly

Amendment

February Session, 2006

LCO No. 4096

SB0043104096SRO

Offered by:

SEN. DELUCA, 32nd Dist.
SEN. MCKINNEY, 28th Dist.
SEN. NICKERSON, 36th Dist.

SEN. COOK, 18th Dist.
SEN. RORABACK, 30th Dist.
SEN. CAPPIELLO, 24th Dist.

To: Senate Bill No. 431

File No. 447

Cal. No. 332

"AN ACT CONCERNING RETIREMENT OF PROBATE JUDGES AND EMPLOYEES, THE FEES OF THE PROBATE COURT SYSTEM AND PROBATE COURT JURISDICTION OF APPLICATIONS FOR VOLUNTARY OR INVOLUNTARY REPRESENTATION OF A PERSON ADMITTED TO A HOSPITAL."

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

3 "Sec. 501. Subsection (a) of section 12-642 of the 2006 supplement to
4 the general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage and applicable to calendar years commencing*
6 *on or after January 1, 2006*):

7 (a) (1) With respect to calendar years commencing prior to January
8 1, 2001, the tax imposed by section 12-640 for the calendar year shall be
9 at a rate of the taxable gifts made by the donor during the calendar
10 year set forth in the following schedule:

T1	Amount of Taxable Gifts	Rate of Tax
T2	Not over \$25,000	1%
T3	Over \$25,000	\$250, plus 2% of the excess
T4	but not over \$50,000	over \$25,000
T5	Over \$50,000	\$750, plus 3% of the excess
T6	but not over \$75,000	over \$50,000
T7	Over \$75,000	\$1,500, plus 4% of the excess
T8	but not over \$100,000	over \$75,000
T9	Over \$100,000	\$2,500, plus 5% of the excess
T10	but not over \$200,000	over \$100,000
T11	Over \$200,000	\$7,500, plus 6% of the excess
T12		over \$200,000

11 (2) With respect to the calendar years commencing January 1, 2001,
 12 January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed
 13 by section 12-640 for each such calendar year shall be at a rate of the
 14 taxable gifts made by the donor during the calendar year set forth in
 15 the following schedule:

T13	Amount of Taxable Gifts	Rate of Tax
T14	Over \$25,000	\$250, plus 2% of the excess
T15	but not over \$50,000	over \$25,000
T16	Over \$50,000	\$750, plus 3% of the excess
T17	but not over \$75,000	over \$50,000
T18	Over \$75,000	\$1,500, plus 4% of the excess
T19	but not over \$100,000	over \$75,000
T20	Over \$100,000	\$2,500, plus 5% of the excess
T21	but not over \$675,000	over \$100,000
T22	Over \$675,000	\$31,250, plus 6% of the excess
T23		over \$675,000

16 (3) (A) With respect to Connecticut taxable gifts, as defined in
 17 section 12-643, as amended, made by a donor during [a] the calendar

18 year commencing [on or after] January 1, 2005, and prior to January 1,
 19 2008, [including the aggregate amount of all Connecticut taxable gifts
 20 made by the donor during all calendar years commencing on or after
 21 January 1, 2005,] the tax imposed by section 12-640 for the calendar
 22 year shall be at the rate set forth in the following schedule, with a
 23 credit allowed against such tax for any tax previously paid to this state
 24 pursuant to this subdivision:

T24	Amount of Taxable Gifts	Rate of Tax
T25	Not over \$2,000,000	None
T26	Over \$2,000,000	
T27	but not over \$2,100,000	5.085% of the excess over \$0
T28	Over \$2,100,000	\$106,800 plus 8% of the excess
T29	but not over \$2,600,000	over \$2,100,000
T30	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T31	but not over \$3,100,000	over \$2,600,000
T32	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T33	but not over \$3,600,000	over \$3,100,000
T34	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T35	but not over \$4,100,000	over \$3,600,000
T36	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T37	but not over \$5,100,000	over \$4,100,000
T38	Over \$5,100,000	\$402,800 plus 12% of the excess
T39	but not over \$6,100,000	over \$5,100,000
T40	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T41	but not over \$7,100,000	over \$6,100,000
T42	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T43	but not over \$8,100,000	over \$7,100,000
T44	Over \$8,100,000	\$786,800 plus 14.4% of the excess

T45	but not over \$9,100,000	over \$8,100,000
T46	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T47	but not over \$10,100,000	over \$9,100,000
T48	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T49		over \$10,100,000

25 (B) With respect to Connecticut taxable gifts, as defined in section
 26 12-643, as amended, made by a donor during the calendar year
 27 commencing January 1, 2008, including the aggregate amount of all
 28 Connecticut taxable gifts made by the donor during all prior calendar
 29 years commencing on or after January 1, 2005, the tax imposed by
 30 section 12-640 for the calendar year shall be at the rate set forth in the
 31 following schedule, with a credit allowed against such tax for any tax
 32 previously paid to this state pursuant to this subdivision:

T50	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T51	<u>Not over \$4,100,000</u>	<u>None</u>
T52	<u>Over \$4,100,000</u>	<u>11.2% of the excess</u>
T53	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T54	<u>Over \$5,100,000</u>	<u>\$112,000 plus 12% of the excess</u>
T55	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T56	<u>Over \$6,100,000</u>	<u>\$232,000 plus 12.8% of the excess</u>
T57	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T58	<u>Over \$7,100,000</u>	<u>\$360,000 plus 13.6% of the excess</u>
T59	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T60	<u>Over \$8,100,000</u>	<u>\$496,000 plus 14.4% of the excess</u>
T61	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T62	<u>Over \$9,100,000</u>	<u>\$640,000 plus 15.2% of the excess</u>
T63	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T64	<u>Over \$10,100,000</u>	<u>\$792,000 plus 16% of the excess</u>

T65 over \$10,100,000

33 (C) With respect to Connecticut taxable gifts, as defined in section
 34 12-643, as amended, made by a donor during the calendar year
 35 commencing January 1, 2009, including the aggregate amount of all
 36 Connecticut taxable gifts made by the donor during all prior calendar
 37 years commencing on or after January 1, 2005, the tax imposed by
 38 section 12-640 for the calendar year shall be at the rate set forth in the
 39 following schedule, with a credit allowed against such tax for any tax
 40 previously paid to this state pursuant to this subdivision:

T66	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T67	<u>Not over \$5,100,000</u>	<u>None</u>
T68	<u>Over \$5,100,000</u>	<u>12% of the excess</u>
T69	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T70	<u>Over \$6,100,000</u>	<u>\$120,000 plus 12.8% of the excess</u>
T71	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T72	<u>Over \$7,100,000</u>	<u>\$248,000 plus 13.6% of the excess</u>
T73	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T74	<u>Over \$8,100,000</u>	<u>\$384,000 plus 14.4% of the excess</u>
T75	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T76	<u>Over \$9,100,000</u>	<u>\$528,000 plus 15.2% of the excess</u>
T77	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T78	<u>Over \$10,100,000</u>	<u>\$680,000 plus 16% of the excess</u>
T79		<u>over \$10,100,000</u>

41 (D) With respect to Connecticut taxable gifts, as defined in section
 42 12-643, as amended, made by a donor during the calendar year
 43 commencing January 1, 2010, including the aggregate amount of all

44 Connecticut taxable gifts made by the donor during all prior calendar
 45 years commencing on or after January 1, 2005, the tax imposed by
 46 section 12-640 for the calendar year shall be at the rate set forth in the
 47 following schedule, with a credit allowed against such tax for any tax
 48 previously paid to this state pursuant to this subdivision:

T80	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T81	<u>Not over \$7,100,000</u>	<u>None</u>
T82	<u>Over \$7,100,000</u>	<u>13.6% of the excess</u>
T83	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T84	<u>Over \$8,100,000</u>	<u>\$136,000 plus 14.4% of the excess</u>
T85	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T86	<u>Over \$9,100,000</u>	<u>\$280,000 plus 15.2% of the excess</u>
T87	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T88	<u>Over \$10,100,000</u>	<u>\$432,000 plus 16% of the excess</u>
T89		<u>over \$10,100,000</u>

49 (E) With respect to Connecticut taxable gifts, as defined in section
 50 12-643, as amended, made by a donor during the calendar year
 51 commencing January 1, 2011, including the aggregate amount of all
 52 Connecticut taxable gifts made by the donor during all prior calendar
 53 years commencing on or after January 1, 2005, the tax imposed by
 54 section 12-640 for the calendar year shall be at the rate set forth in the
 55 following schedule, with a credit allowed against such tax for any tax
 56 previously paid to this state pursuant to this subdivision:

T90	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T91	<u>Not over \$10,100,000</u>	<u>None</u>
T92	<u>Over \$10,100,000</u>	<u>16% of the excess</u>
T93		<u>over \$10,100,000</u>

57 (F) With respect to Connecticut taxable gifts, as defined in section
 58 12-643, as amended, made by a donor during calendar years
 59 commencing on or after January 1, 2012, including the aggregate
 60 amount of all Connecticut taxable gifts made by the donor during all
 61 prior calendar years commencing on or after January 1, 2005, no tax
 62 shall be imposed by section 12-640 for the calendar year.

63 Sec. 502. Subsection (g) of section 12-391 of the 2006 supplement to
 64 the general statutes is repealed and the following is substituted in lieu
 65 thereof (*Effective from passage and applicable to estates of decedents dying on*
 66 *or after January 1, 2005*):

67 (g) (1) With respect to the estates of decedents dying [on or after
 68 January 1, 2005] during 2005, 2006 or 2007 the tax based on the
 69 Connecticut taxable estate shall be as provided in the following
 70 schedule:

T94	Amount of Connecticut	
T95	Taxable Estate	Rate of Tax
T96	Not over \$2,000,000	None
T97	Over \$2,000,000	
T98	but not over \$2,100,000	5.085% of the excess over \$0
T99	Over \$2,100,000	\$106,800 plus 8% of the excess
T100	but not over \$2,600,000	over \$2,100,000
T101	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T102	but not over \$3,100,000	over \$2,600,000
T103	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T104	but not over \$3,600,000	over \$3,100,000
T105	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T106	but not over \$4,100,000	over \$3,600,000
T107	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T108	but not over \$5,100,000	over \$4,100,000
T109	Over \$5,100,000	\$402,800 plus 12% of the excess

T110	but not over \$6,100,000	over \$5,100,000
T111	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T112	but not over \$7,100,000	over \$6,100,000
T113	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T114	but not over \$8,100,000	over \$7,100,000
T115	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T116	but not over \$9,100,000	over \$8,100,000
T117	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T118	but not over \$10,100,000	over \$9,100,000
T119	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T120		over \$10,100,000

71 (2) With respect to the estates of decedents dying during 2008, the
 72 tax based on the Connecticut taxable estate shall be as provided in the
 73 following schedule:

T121	<u>Amount of Connecticut</u>	
T122	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T123	<u>Not over \$4,100,000</u>	<u>None</u>
T124	<u>Over \$4,100,000</u>	<u>11.2% of the excess</u>
T125	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T126	<u>Over \$5,100,000</u>	<u>\$112,000 plus 12% of the excess</u>
T127	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T128	<u>Over \$6,100,000</u>	<u>\$232,000 plus 12.8% of the excess</u>
T129	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T130	<u>Over \$7,100,000</u>	<u>\$360,000 plus 13.6% of the excess</u>
T131	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T132	<u>Over \$8,100,000</u>	<u>\$496,000 plus 14.4% of the excess</u>
T133	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T134	<u>Over \$9,100,000</u>	<u>\$640,000 plus 15.2% of the excess</u>

T135	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T136	<u>Over \$10,100,000</u>	<u>\$792,000 plus 16% of the excess</u>
T137		<u>over \$10,100,000</u>

74 (3) With respect to the estates of decedents dying during 2009, the
75 tax based on the Connecticut taxable estate shall be as provided in the
76 following schedule:

T138	<u>Amount of Connecticut</u>	
T139	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T140	<u>Not over \$5,100,000</u>	<u>None</u>
T141	<u>Over \$5,100,000</u>	<u>12% of the excess</u>
T142	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T143	<u>Over \$6,100,000</u>	<u>\$120,000 plus 12.8% of the excess</u>
T144	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T145	<u>Over 7,100,000</u>	<u>\$248,000 plus 13.6% of the excess</u>
T146	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T147	<u>Over \$8,100,000</u>	<u>\$384,000 plus 14.4% of the excess</u>
T148	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T149	<u>Over \$9,100,000</u>	<u>\$528,000 plus 15.2% of the excess</u>
T150	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T151	<u>Over \$10,100,000</u>	<u>\$680,000 plus 16% of the excess</u>
T152		<u>over \$10,100,000</u>

77 (4) With respect to the estates of decedents dying during 2010, the
78 tax based on the Connecticut taxable estate shall be as provided in the
79 following schedule:

T153	<u>Amount of Connecticut</u>	
T154	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T155	<u>Not over \$7,100,000</u>	<u>None</u>

T156	<u>Over \$7,100,000</u>	<u>13.6% of the excess</u>
T157	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T158	<u>Over \$8,100,000</u>	<u>\$136,000 plus 14.4% of the excess</u>
T159	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T160	<u>Over 9,100,000</u>	<u>\$280,000 plus 15.2% of the excess</u>
T161	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T162	<u>Over \$10,100,000</u>	<u>\$432,000 plus 16% of the excess</u>
T163		<u>over \$10,100,000</u>

80 (5) With respect to the estates of decedents dying during 2011, the
 81 tax based on the Connecticut taxable estate shall be as provided in the
 82 following schedule:

T164	<u>Amount of Connecticut</u>	
T165	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T166	<u>Not over \$10,100,000</u>	<u>None</u>
T167	<u>Over \$10,100,000</u>	<u>16% of the excess</u>
T168		<u>over \$10,100,000</u>

83 (6) With respect to the estates of decedents dying during 2012 or
 84 thereafter, no tax shall be imposed upon the transfer of the estate.

85 Sec. 503. Subdivision (1) of subsection (d) of section 12-391 of the
 86 2006 supplement to the general statutes is repealed and the following
 87 is substituted in lieu thereof (*Effective from passage and applicable to*
 88 *estates of decedents dying on or after January 1, 2005*):

89 (d) (1) With respect to the estates of decedents [who die on or after
 90 January 1, 2005] dying during 2005, 2006, 2007, 2008, 2009, 2010 or
 91 2011, a tax is imposed upon the transfer of the estate of each person
 92 who at the time of death was a resident of this state. The amount of the
 93 tax shall be determined using the schedule in subsection (g) of this
 94 section, as amended by this act. A credit shall be allowed against such

95 tax for any taxes paid to this state pursuant to section 12-642, as
96 amended by this act, for Connecticut taxable gifts made on or after
97 January 1, 2005. With respect to the estates of decedents dying during
98 2012 or thereafter, no tax shall be imposed upon the transfer of the
99 estate.

100 Sec. 504. Subdivision (1) of subsection (e) of section 12-391 of the
101 2006 supplement to the general statutes is repealed and the following
102 is substituted in lieu thereof (*Effective from passage and applicable to*
103 *estates of decedents dying on or after January 1, 2005*):

104 (e) (1) With respect to the estates of decedents [who die on or after
105 January 1, 2005] dying during 2005, 2006, 2007, 2008, 2009, 2010 or
106 2011, a tax is imposed upon the transfer of the estate of each person
107 who at the time of death was a nonresident of this state. The amount of
108 such tax shall be computed by multiplying (A) the amount of tax
109 determined using the schedule in subsection (g) of this section, as
110 amended by this act, by (B) a fraction, (i) the numerator of which is the
111 value of that part of the decedent's gross estate over which this state
112 has jurisdiction for estate tax purposes, and (ii) the denominator of
113 which is the value of the decedent's gross estate. A credit shall be
114 allowed against such tax for any taxes paid to this state pursuant to
115 section 12-642, as amended by this act, for Connecticut taxable gifts
116 made on or after January 1, 2005. With respect to the estates of
117 decedents dying during 2012 or thereafter, no tax shall be imposed
118 upon the transfer of the estate."