



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PAM LAW, COMMISSIONER

**Testimony Submitted to the Judiciary Committee
March 17, 2008**

**Pam Law, Commissioner
Department of Revenue Services**

Raised Bill No. 5925, An Act Concerning Civil Unions.

Section one of Raised Bill No. 5925, *An Act Concerning Civil Unions*, mandates that the Department of Revenue Services (DRS) determine the legislative and administrative changes needed to provide a credit against the Connecticut income tax for the amount of federal tax that an individual who has entered into a civil union paid on the health insurance benefit provided by their employer for their partner.

It would be impossible for DRS to provide a method to calculate the credit due to the fact that the DRS would have to know the effective federal tax rate of every taxpayer impacted by this provision.

In addition, we cannot support a credit against the income tax. Other credits have been proposed but not adopted, as the legislature has chosen to not complicate the tax and its filing.

We respectfully request that you not adopt this provision. Please feel free to contact me at 297-4900 should you have any concerns or questions.