



General Assembly

February Session, 2008

**Raised Bill No. 477**

LCO No. 2185

\*02185\_\_\_\_\_INS\*

Referred to Committee on Insurance and Real Estate

Introduced by:  
(INS)

**AN ACT CONCERNING CAFETERIA 125 PLANS.**

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

1 Section 1. Section 31-51uu of the 2008 supplement to the general  
2 statutes is repealed and the following is substituted in lieu thereof  
3 (*Effective January 1, 2009*):

4 [Any employer that provides health insurance benefits to its  
5 employees for which any portion of the premiums are deducted from  
6 the employees' pay shall offer such employees the opportunity to have  
7 such portion excluded from their gross income for state or federal  
8 income tax purposes, except as required under] Each employer with  
9 eleven or more full-time employees in the state shall adopt and  
10 maintain a cafeteria plan that satisfies Section 125 of the Internal  
11 Revenue Code of 1986, or any subsequent corresponding internal  
12 revenue code of the United States, as from time to time amended.

This act shall take effect as follows and shall amend the following sections:

Section 1	January 1, 2009	31-51uu
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**Statement of Purpose:**

To require employers with eleven or more full-time employees to adopt and maintain a Section 125 cafeteria health insurance plan.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*