



General Assembly

**Amendment**

February Session, 2008

LCO No. 4659

**\*SB0047104659SR0\***

Offered by:  
SEN. DEBICELLA, 21<sup>st</sup> Dist.

To: Subst. Senate Bill No. 471      File No. 172      Cal. No. 146

(As Amended by Senate Amendment Schedule "A")

**"AN ACT EXTENDING THE STATE PHYSICIAN PROFILE TO CERTAIN OTHER HEALTH CARE PROVIDERS."**

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

3      "Sec. 501. (NEW) (*Effective July 1, 2008*) The Commissioner of  
4      Revenue Services, in consultation with the Commissioner of Public  
5      Health, shall develop a form to be entitled "Taxpayer Statement  
6      Regarding Receipt of Preventive Health Care Services". An individual  
7      taxpayer may submit the Taxpayer Statement Regarding Receipt of  
8      Preventive Health Care Services to his or her primary care physician  
9      for such physician's certification that the individual taxpayer has  
10     received, during the course of the tax year, all age and gender  
11     appropriate clinical preventive health care services, as determined by  
12     the Department of Public Health. An individual taxpayer who obtains  
13     such certification from a primary care physician may file the Taxpayer  
14     Statement Regarding Receipt of Preventive Health Care Services with

15 the individual's state income tax return. An individual taxpayer filing  
16 a Taxpayer Statement Regarding Receipt of Preventive Health Care  
17 Services with his or her state income tax return may deduct from his or  
18 her taxable income medical care expenses. For purposes of this section,  
19 "medical care expenses" means expenses paid during the taxable year,  
20 not compensated for by insurance or otherwise for medical care as  
21 provided in Section 213(d) of the Internal Revenue Code of 1986, or  
22 any subsequent corresponding internal revenue code of the United  
23 States, as from time to time amended.

24 Sec. 502. Subparagraph (B) of subdivision (20) of subsection (a) of  
25 section 12-701 of the 2008 supplement to the general statutes is  
26 repealed and the following is substituted in lieu thereof (*Effective July*  
27 *1, 2008, and applicable to taxable years commencing on or after January 1,*  
28 *2008*):

29 (B) There shall be subtracted therefrom (i) to the extent properly  
30 includable in gross income for federal income tax purposes, any  
31 income with respect to which taxation by any state is prohibited by  
32 federal law, (ii) to the extent allowable under section 12-718, exempt  
33 dividends paid by a regulated investment company, (iii) the amount of  
34 any refund or credit for overpayment of income taxes imposed by this  
35 state, or any other state of the United States or a political subdivision  
36 thereof, or the District of Columbia, to the extent properly includable  
37 in gross income for federal income tax purposes, (iv) to the extent  
38 properly includable in gross income for federal income tax purposes  
39 and not otherwise subtracted from federal adjusted gross income  
40 pursuant to clause (x) of this subparagraph in computing Connecticut  
41 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the  
42 extent any additional allowance for depreciation under Section 168(k)  
43 of the Internal Revenue Code, as provided by Section 101 of the Job  
44 Creation and Worker Assistance Act of 2002, for property placed in  
45 service after December 31, 2001, but prior to September 10, 2004, was  
46 added to federal adjusted gross income pursuant to subparagraph  
47 (A)(ix) of this subdivision in computing Connecticut adjusted gross  
48 income for a taxable year ending after December 31, 2001, twenty-five

49 per cent of such additional allowance for depreciation in each of the  
50 four succeeding taxable years, (vi) to the extent properly includable in  
51 gross income for federal income tax purposes, any interest income  
52 from obligations issued by or on behalf of the state of Connecticut, any  
53 political subdivision thereof, or public instrumentality, state or local  
54 authority, district or similar public entity created under the laws of the  
55 state of Connecticut, (vii) to the extent properly includable in  
56 determining the net gain or loss from the sale or other disposition of  
57 capital assets for federal income tax purposes, any gain from the sale  
58 or exchange of obligations issued by or on behalf of the state of  
59 Connecticut, any political subdivision thereof, or public  
60 instrumentality, state or local authority, district or similar public entity  
61 created under the laws of the state of Connecticut, in the income year  
62 such gain was recognized, (viii) any interest on indebtedness incurred  
63 or continued to purchase or carry obligations or securities the interest  
64 on which is subject to tax under this chapter but exempt from federal  
65 income tax, to the extent that such interest on indebtedness is not  
66 deductible in determining federal adjusted gross income and is  
67 attributable to a trade or business carried on by such individual, (ix)  
68 ordinary and necessary expenses paid or incurred during the taxable  
69 year for the production or collection of income which is subject to  
70 taxation under this chapter but exempt from federal income tax, or the  
71 management, conservation or maintenance of property held for the  
72 production of such income, and the amortizable bond premium for the  
73 taxable year on any bond the interest on which is subject to tax under  
74 this chapter but exempt from federal income tax, to the extent that  
75 such expenses and premiums are not deductible in determining federal  
76 adjusted gross income and are attributable to a trade or business  
77 carried on by such individual, (x) (I) for a person who files a return  
78 under the federal income tax as an unmarried individual whose  
79 federal adjusted gross income for such taxable year is less than fifty  
80 thousand dollars, or as a married individual filing separately whose  
81 federal adjusted gross income for such taxable year is less than fifty  
82 thousand dollars, or for a husband and wife who file a return under  
83 the federal income tax as married individuals filing jointly whose

84 federal adjusted gross income for such taxable year is less than sixty  
85 thousand dollars or a person who files a return under the federal  
86 income tax as a head of household whose federal adjusted gross  
87 income for such taxable year is less than sixty thousand dollars, an  
88 amount equal to the Social Security benefits includable for federal  
89 income tax purposes; and (II) for a person who files a return under the  
90 federal income tax as an unmarried individual whose federal adjusted  
91 gross income for such taxable year is fifty thousand dollars or more, or  
92 as a married individual filing separately whose federal adjusted gross  
93 income for such taxable year is fifty thousand dollars or more, or for a  
94 husband and wife who file a return under the federal income tax as  
95 married individuals filing jointly whose federal adjusted gross income  
96 from such taxable year is sixty thousand dollars or more or for a  
97 person who files a return under the federal income tax as a head of  
98 household whose federal adjusted gross income for such taxable year  
99 is sixty thousand dollars or more, an amount equal to the difference  
100 between the amount of Social Security benefits includable for federal  
101 income tax purposes and the lesser of twenty-five per cent of the Social  
102 Security benefits received during the taxable year, or twenty-five per  
103 cent of the excess described in Section 86(b)(1) of the Internal Revenue  
104 Code, (xi) to the extent properly includable in gross income for federal  
105 income tax purposes, any amount rebated to a taxpayer pursuant to  
106 section 12-746, (xii) to the extent properly includable in the gross  
107 income for federal income tax purposes of a designated beneficiary,  
108 any distribution to such beneficiary from any qualified state tuition  
109 program, as defined in Section 529(b) of the Internal Revenue Code,  
110 established and maintained by this state or any official, agency or  
111 instrumentality of the state, (xiii) to the extent allowable under section  
112 12-701a, contributions to accounts established pursuant to any  
113 qualified state tuition program, as defined in Section 529(b) of the  
114 Internal Revenue Code, established and maintained by this state or  
115 any official, agency or instrumentality of the state, (xiv) to the extent  
116 properly includable in gross income for federal income tax purposes,  
117 the amount of any Holocaust victims' settlement payment received in  
118 the taxable year by a Holocaust victim, (xv) to the extent properly

119 includable in gross income for federal income tax purposes of an  
120 account holder, as defined in section 31-51ww, interest earned on  
121 funds deposited in the individual development account, as defined in  
122 section 31-51ww, of such account holder, (xvi) to the extent properly  
123 includable in the gross income for federal income tax purposes of a  
124 designated beneficiary, as defined in section 3-123aa of the 2008  
125 supplement to the general statutes, interest earned on contributions to  
126 accounts established for the designated beneficiary pursuant to the  
127 Connecticut Homecare Option Program for the Elderly established by  
128 sections 3-123aa to 3-123ff, inclusive, (xvii) medical care expenses, as  
129 defined in section 501, provided such taxpayer has filed with his or her  
130 state income tax return a Taxpayer Statement Regarding Receipt of  
131 Preventive Health Care Services, and [(xvii)] (xviii) to the extent  
132 properly included in gross income for federal income tax purposes,  
133 fifty per cent of the income received from the United States  
134 government as retirement pay for a retired member of (I) the Armed  
135 Forces of the United States, as defined in Section 101 of Title 10 of the  
136 United States Code, or (II) the National Guard, as defined in Section  
137 101 of Title 10 of the United States Code."