



General Assembly

Amendment

February Session, 2010

LCO No. 5051

HB0540705051HDO

Offered by:

REP. GODFREY, 110th Dist.

SEN. DOYLE, 9th Dist.

REP. O'NEILL, 69th Dist.

SEN. RORABACK, 30th Dist.

To: Subst. House Bill No. 5407

File No. 495

Cal. No. 297

"AN ACT CONCERNING PROBATE FEES."

1 Strike lines 128 to 145, inclusive, in their entirety and substitute the
2 following in lieu thereof:

3 "(1) In the case of decedents who die on or after January 1, 2011:

4 (1) Any costs assessed under this section that are not paid within
5 thirty days of the date of an invoice from the court of probate shall
6 bear interest at the rate of one-half of one per cent per month or
7 portion thereof until paid;

8 (2) If a tax return or a copy of a tax return required under
9 subparagraph (C) of subdivision (3) of subsection (b) of section 12-392
10 is not filed with a court of probate by the due date for such return or
11 copy under subdivision (1) of subsection (b) of section 12-392, or by the
12 date an extension under subdivision (4) of subsection (b) of section 12-

13 392 expires, the costs that would have been due under this section if
14 such return or copy had been filed by such due date or expiration date
15 shall bear interest at the rate of one-half of one per cent per month or
16 portion thereof from the date that is thirty days after such due date or
17 expiration date, whichever is later, until paid. If a return or copy is
18 filed with a court of probate on or before such due date or expiration
19 date, whichever is later, the costs assessed shall bear interest as
20 provided in subdivision (1) of this subsection;

21 (3) A court of probate may extend the time for payment of any costs
22 under this section, including interest, if it appears to the court that
23 requiring payment by such due date or expiration date would cause
24 undue hardship. No additional interest shall accrue during the period
25 of such extension. A court of probate may not waive interest outside
26 of any extension period;

27 (4) The interest requirements in subdivisions (1) and (2) of this
28 subsection shall not apply if:

29 (A) The basis for costs for the estate does not exceed forty thousand
30 dollars; or

31 (B) The basis for costs for the estate does not exceed five hundred
32 thousand dollars and any portion of the property included in the basis
33 for costs passes to a surviving spouse."