



General Assembly

January Session, 2011

Proposed Bill No. 275

LCO No. 1548

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
SEN. FRANTZ, 36th Dist.

**AN ACT CONCERNING THE TREATMENT OF DEFERRED INCOME
UNDER THE CONNECTICUT ALTERNATIVE MINIMUM TAX.**

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

- 1 That subsection (d) of section 12-700a of the general statutes be
- 2 amended to ensure that deferred income is not subject to double
- 3 taxation.

Statement of Purpose:

To avoid the inadvertent double taxation of certain deferred income under the Connecticut alternative minimum tax.