



General Assembly

January Session, 2011

Raised Bill No. 1222

LCO No. 5032

05032_____JUD

Referred to Committee on Judiciary

Introduced by:
(JUD)

AN ACT CONCERNING PARENTS WITH CHILD SUPPORT OBLIGATIONS.

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

1 Section 1. (*Effective July 1, 2011*) (a) There is established a pilot
2 program in the superior court for family matters in the judicial districts
3 of Hartford and New Haven and another judicial district selected by
4 the Chief Court Administrator for the purpose of providing
5 employment opportunities for child support obligors. Under the pilot
6 program, no child support obligor may be incarcerated pursuant to a
7 contempt order under subdivision (8) of subsection (a) of section 17b-
8 745 of the general statutes, subdivision (6) of subsection (a) of section
9 46b-171 of the general statutes, subdivision (8) of subsection (a) of
10 section 46b-215 of the general statutes or subdivision (7) of subsection
11 (m) of section 46b-231 of the general statutes, solely on the basis of the
12 obligor's inability to pay, provided the obligor has applied in good
13 faith to the pilot program established in this section and has accepted
14 the employment opportunities offered under the program, if any. The
15 court or family support magistrate shall inform such obligor of the
16 program and provide the obligor an opportunity to apply to the

17 program prior to ordering such incarceration

18 (b) The judges of the superior court shall adopt rules to provide for
19 the referral of child support obligors to the program by a court or
20 family support magistrate. The Chief Court Administrator shall
21 prescribe application forms for the program and maintain a list of
22 participating employers who are accepting applications for
23 employment under the program and shall make such application
24 forms and list available to the courts and family support magistrates.
25 Any employer who participates in the program and provides
26 employment to a person referred to the employer under the program
27 may be eligible for a tax credit in accordance with section 2 of this act.

28 (c) Not later than July 1, 2012, the Chief Court Administrator shall
29 submit a report on the status of the program and participation in the
30 program to the joint standing committee of the General Assembly
31 having cognizance of matters relating to the judiciary, in accordance
32 with section 11-4a of the general statutes.

33 (d) The pilot program shall terminate December 31, 2012.

34 Sec. 2. (NEW) (*Effective July 1, 2011, and applicable to income years*
35 *commencing on or after January 1, 2011*) (a) As used in this section:

36 (1) "Business firm" means any business entity authorized to do
37 business in this state and subject to the corporation business tax
38 imposed under chapter 208 of the general statutes; and

39 (2) "Qualifying employee" means an employee who (A) is employed
40 not less than thirty hours per week by a business firm during an
41 income year of the business firm commencing on or after January 1,
42 2011, and (B) at the time of being hired by such business firm, has been
43 found by a court or family support magistrate to be a child support
44 obligor and referred to the pilot program established in section 1 of
45 this act by a court or family support magistrate. For the purposes of
46 this subdivision, the number of hours per week an employee

47 participates in a job training program approved by the Labor
48 Commissioner shall be included in calculating the number of hours
49 such employee is employed by a business firm.

50 (b) Any business firm that hires a qualifying employee in any
51 income year commencing on or after January 1, 2011, may apply to the
52 Labor Commissioner for an allocation of a credit against the tax
53 imposed under chapter 208 of the general statutes in an amount equal
54 to one hundred twenty-five dollars for each full month that such
55 employee is employed by such firm. The application submitted by a
56 business firm for a tax credit under this subsection shall set forth
57 information that said commissioner deems necessary in regulations
58 that the Labor Commissioner shall adopt in accordance with chapter
59 54 of the general statutes.

60 (c) Applications shall be submitted annually to the Labor
61 Commissioner on or after July first but not later than December thirty-
62 first. The commissioner shall approve or disapprove each application
63 not later than sixty days after its submission to the commissioner based
64 on (1) the compliance of such application with the provisions of this
65 section and regulations adopted under this section, and (2) the amount
66 of tax credits remaining in the annual allotment provided in this
67 section for the year involved. The commissioner shall approve
68 applications in the order in which they are received in the
69 commissioner's office between July first and December thirty-first of
70 each year. If the commissioner approves the application of a business
71 firm and the limit for tax credits for that year under subsection (e) of
72 this section has not yet been allocated, the commissioner shall allocate
73 and commit an amount of tax credits to such business firm in
74 accordance with this section. Any business firm receiving such an
75 allocation shall, not later than thirty days after the end of its income
76 year, submit a report on the number of full months that qualifying
77 employees were employed by such firm during such year.

78 (d) A business firm shall claim a tax credit under this section on the

79 tax return for the income year during which qualifying employees
80 were employed for full months by the business firm. Any tax credit not
81 used in the period for which the tax credit is allocated may be carried
82 forward for the five succeeding income years of the business firm until
83 the full credit has been allowed.

84 (e) The total amount of all tax credits allocated to all business firms
85 pursuant to the provisions of this section shall not exceed one million
86 dollars in any fiscal year.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2011</i>	New section
Sec. 2	<i>July 1, 2011, and applicable to income years commencing on or after January 1, 2011</i>	New section

Statement of Purpose:

To (1) establish a pilot program to provide employment opportunities to child support obligors in order to avoid incarcerating such individuals and perpetuating the inability of such obligors to provide court-ordered support, and (2) establish a tax credit for employers who offer employment opportunities to such obligors under the pilot program.

[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.]