



General Assembly

**Amendment**

January Session, 2011

LCO No. 8508

**\*HB0665208508HRO\***

Offered by:

REP. CAFERO, 142<sup>nd</sup> Dist.

REP. KLARIDES, 114<sup>th</sup> Dist.

REP. CANDELORA, 86<sup>th</sup> Dist.

To: House Bill No. 6652

File No.

Cal. No.

**"AN ACT IMPLEMENTING THE REVENUE ITEMS IN THE BUDGET AND MAKING BUDGET ADJUSTMENTS, DEFICIENCY APPROPRIATIONS, CERTAIN REVISIONS TO BILLS OF THE CURRENT SESSION AND MISCELLANEOUS CHANGES TO THE GENERAL STATUTES."**

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1 In line T1093, strike "565,145,867" and insert in lieu thereof  
2 "527,345,867"

3 In line T1093, strike "614,094,650" and insert in lieu thereof  
4 "578,294,650"

5 In line T1103, adjust TOTAL - GENERAL FUND for each annual  
6 period accordingly

7 In line T1118, adjust NET - GENERAL FUND for each annual  
8 period accordingly.

9 After the last section, add the following and renumber sections and

10 internal references accordingly:

11 "Sec. 501. Subsections (b) and (c) of section 12-704c of the general  
12 statutes, as amended by section 111 of public act 11-6, are repealed and  
13 the following is substituted in lieu thereof (*Effective from passage and*  
14 *applicable to taxable years commencing on or after January 1, 2011*):

15 (b) The credit allowed under this section shall not exceed two  
16 hundred fifteen dollars for the taxable year commencing on or after  
17 January 1, 1997, and prior to January 1, 1998; for taxable years  
18 commencing on or after January 1, 1998, but prior to January 1, 1999,  
19 three hundred fifty dollars; for taxable years commencing on or after  
20 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five  
21 dollars; for taxable years commencing on or after January 1, 2000, but  
22 prior to January 1, 2003, five hundred dollars; for taxable years  
23 commencing on or after January 1, 2003, three hundred fifty dollars;  
24 for taxable years commencing on or after January 1, 2005, but prior to  
25 January 1, 2006, three hundred fifty dollars; and for taxable years  
26 commencing on or after January 1, 2006, [but prior to January 1, 2011,]  
27 five hundred dollars. ] and for taxable years commencing on or after  
28 January 1, 2011, three hundred dollars.] In the case of any husband and  
29 wife who file a return under the federal income tax for such taxable  
30 year as married individuals filing a joint return, the credit allowed, in  
31 the aggregate, shall not exceed such amounts for each such taxable  
32 year.

33 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in  
34 the case of any such taxpayer who files under the federal income tax  
35 for such taxable year as an unmarried individual whose Connecticut  
36 adjusted gross income exceeds fifty-two thousand five hundred  
37 dollars, the amount of the credit that exceeds one hundred dollars shall  
38 be reduced by ten per cent for each ten thousand dollars, or fraction  
39 thereof, by which the taxpayer's Connecticut adjusted gross income  
40 exceeds said amount.

41 (B) For taxable years commencing on or after January 1, 2000, but

42 prior to January 1, 2001, in the case of any such taxpayer who files  
43 under the federal income tax for such taxable year as an unmarried  
44 individual whose Connecticut adjusted gross income exceeds fifty-  
45 three thousand five hundred dollars, the amount of the credit that  
46 exceeds one hundred dollars shall be reduced by ten per cent for each  
47 ten thousand dollars, or fraction thereof, by which the taxpayer's  
48 Connecticut adjusted gross income exceeds said amount.

49 (C) For taxable years commencing on or after January 1, 2001, but  
50 prior to January 1, 2004, in the case of any such taxpayer who files  
51 under the federal income tax for such taxable year as an unmarried  
52 individual whose Connecticut adjusted gross income exceeds fifty-four  
53 thousand five hundred dollars, the amount of the credit shall be  
54 reduced by ten per cent for each ten thousand dollars, or fraction  
55 thereof, by which the taxpayer's Connecticut adjusted gross income  
56 exceeds said amount.

57 (D) For taxable years commencing on or after January 1, 2004, but  
58 prior to January 1, 2007, in the case of any such taxpayer who files  
59 under the federal income tax for such taxable year as an unmarried  
60 individual whose Connecticut adjusted gross income exceeds fifty-five  
61 thousand dollars, the amount of the credit shall be reduced by ten per  
62 cent for each ten thousand dollars, or fraction thereof, by which the  
63 taxpayer's Connecticut adjusted gross income exceeds said amount.

64 (E) For taxable years commencing on or after January 1, 2007, but  
65 prior to January 1, 2008, in the case of any such taxpayer who files  
66 under the federal income tax for such taxable year as an unmarried  
67 individual whose Connecticut adjusted gross income exceeds fifty-five  
68 thousand five hundred dollars, the amount of the credit shall be  
69 reduced by ten per cent for each ten thousand dollars, or fraction  
70 thereof, by which the taxpayer's Connecticut adjusted gross income  
71 exceeds said amount.

72 (F) For taxable years commencing on or after January 1, 2008, but  
73 prior to January 1, [2011] 2012, in the case of any such taxpayer who

74 files under the federal income tax for such taxable year as an  
75 unmarried individual whose Connecticut adjusted gross income  
76 exceeds fifty-six thousand five hundred dollars, the amount of the  
77 credit shall be reduced by ten per cent for each ten thousand dollars, or  
78 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
79 income exceeds said amount.

80 (G) For taxable years commencing on or after January 1, [2011] 2012,  
81 but prior to January 1, 2013, in the case of any such taxpayer who files  
82 under the federal income tax for such taxable year as an unmarried  
83 individual whose Connecticut adjusted gross income exceeds [fifty-six]  
84 fifty-eight thousand five hundred dollars, the amount of the credit  
85 shall be reduced by [fifteen] ten per cent for each ten thousand dollars,  
86 or fraction thereof, by which the taxpayer's Connecticut adjusted gross  
87 income exceeds said amount.

88 (H) For taxable years commencing on or after January 1, 2013, but  
89 prior to January 1, 2014, in the case of any such taxpayer who files  
90 under the federal income tax for such taxable year as an unmarried  
91 individual whose Connecticut adjusted gross income exceeds sixty  
92 thousand five hundred dollars, the amount of the credit shall be  
93 reduced by [fifteen] ten per cent for each ten thousand dollars, or  
94 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
95 income exceeds said amount.

96 (I) For taxable years commencing on or after January 1, 2014, but  
97 prior to January 1, 2015, in the case of any such taxpayer who files  
98 under the federal income tax for such taxable year as an unmarried  
99 individual whose Connecticut adjusted gross income exceeds  
100 sixty-two thousand five hundred dollars, the amount of the credit shall  
101 be reduced by [fifteen] ten per cent for each ten thousand dollars, or  
102 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
103 income exceeds said amount.

104 (J) For taxable years commencing on or after January 1, 2015, in the  
105 case of any such taxpayer who files under the federal income tax for

106 such taxable year as an unmarried individual whose Connecticut  
107 adjusted gross income exceeds sixty-four thousand five hundred  
108 dollars, the amount of the credit shall be reduced by [fifteen] ten per  
109 cent for each ten thousand dollars, or fraction thereof, by which the  
110 taxpayer's Connecticut adjusted gross income exceeds said amount.

111 (2) In the case of any such taxpayer who files under the federal  
112 income tax for such taxable year as a married individual filing  
113 separately whose Connecticut adjusted gross income exceeds fifty  
114 thousand two hundred fifty dollars, the amount of the credit shall be  
115 reduced by [fifteen] ten per cent for each five thousand dollars, or  
116 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
117 income exceeds said amount.

118 (3) In the case of a taxpayer who files under the federal income tax  
119 for such taxable year as a head of household whose Connecticut  
120 adjusted gross income exceeds seventy-eight thousand five hundred  
121 dollars, the amount of the credit shall be reduced by [fifteen] ten per  
122 cent for each ten thousand dollars or fraction thereof, by which the  
123 taxpayer's Connecticut adjusted gross income exceeds said amount.

124 (4) In the case of a taxpayer who files under federal income tax for  
125 such taxable year as married individuals filing jointly whose  
126 Connecticut adjusted gross income exceeds one hundred thousand five  
127 hundred dollars, the amount of the credit shall be reduced by [fifteen]  
128 ten per cent for each ten thousand dollars, or fraction thereof, by which  
129 the taxpayer's Connecticut adjusted gross income exceeds said  
130 amount.

131 Sec. 502. Section 110 of public act 11-6 is repealed. (*Effective from*  
132 *passage*)"