



General Assembly

Amendment

January Session, 2011

LCO No. 8558

HB0665208558HRO

Offered by:

REP. CAFERO, 142nd Dist.

REP. KLARIDES, 114th Dist.

REP. CANDELORA, 86th 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."

1 Strike sections 42, 46, 47, 169 and 171 in their entirety and renumber
2 the remaining sections and internal references accordingly

3 In line T1093, strike "565,145,867" and insert in lieu thereof
4 "527,384,379"

5 In line T1093, strike "614,094,650" and insert in lieu thereof
6 "578,330,408"

7 In line T1095, strike "2,213,861,926" and insert in lieu thereof
8 "2,176,100,438"

9 In line T1095, strike "2,312,534,587" and insert in lieu thereof

10 "2,276,770,345"

11 In line T1103, strike "19,485,646,329" and insert in lieu thereof
12 "19,447,884,841"

13 In line T1103, strike "19,918,305,927" and insert in lieu thereof
14 "19,882,541,685"

15 After line T1116, add the following:

T1	"Manager Reductions	-120,000,000	-132,000,000
T2	Eliminate Drivers for Constitutional Officers	-300,000	-300,000
T3	Salary Reductions for UConn Security Officers	-200,000	-200,000
T4	Eliminate Longevity (Non-union)	-14,000,000	-14,000,000
T5	Reduce Campaign Grants by Half	-500,000	-4,500,000
T6	Cap Contributions for Part B Premiums	-3,300,000	-3,300,000
T7	Transfer 500 Prisoners out of state	-2,000,000	-2,000,000"

16 In line T1118, strike "18,707,734,750" and insert in lieu thereof
17 "18,529,673,262"

18 In line T1118, strike "18,952,488,239" and insert in lieu thereof
19 "18,760,423,997"

20 After the last section, add the following and renumber sections and
21 internal references accordingly:

22 "Sec. 501. Subdivision (12) of subsection (a) of section 12-407 of the

23 general statutes, as amended by section 128 of public act 11-6, is
24 repealed and the following is substituted in lieu thereof (*Effective July*
25 *1, 2011, and applicable to sales occurring on or after said date*):

26 (12) "Retailer" includes: (A) Every person engaged in the business of
27 making sales at retail or in the business of making retail sales at
28 auction of tangible personal property owned by the person or others;
29 (B) every person engaged in the business of making sales for storage,
30 use or other consumption or in the business of making sales at auction
31 of tangible personal property owned by the person or others for
32 storage, use or other consumption; (C) every operator, as defined in
33 subdivision (18) of this subsection; (D) every seller rendering any
34 service described in subdivision (2) of this subsection; (E) every person
35 under whom any salesman, representative, peddler or canvasser
36 operates in this state, or from whom such salesman, representative,
37 peddler or canvasser obtains the tangible personal property that is
38 sold; (F) every person with whose assistance any seller is enabled to
39 solicit orders within this state; (G) every person making retail sales
40 from outside this state to a destination within this state and not
41 maintaining a place of business in this state who engages in regular or
42 systematic solicitation of sales of tangible personal property in this
43 state (i) by the display of advertisements on billboards or other
44 outdoor advertising in this state, (ii) by the distribution of catalogs,
45 periodicals, advertising flyers or other advertising by means of print,
46 radio or television media, or (iii) by mail, telegraphy, telephone,
47 computer data base, cable, optic, microwave or other communication
48 system, for the purpose of effecting retail sales of tangible personal
49 property, provided such person has made one hundred or more retail
50 sales from outside this state to destinations within this state during the
51 twelve-month period ended on the September thirtieth immediately
52 preceding the monthly or quarterly period with respect to which such
53 person's liability for tax under this chapter is determined; (H) any
54 person owned or controlled, either directly or indirectly, by a retailer
55 engaged in business in this state which is the same as or similar to the
56 line of business in which such person so owned or controlled is

57 engaged; (I) any person owned or controlled, either directly or
58 indirectly, by the same interests that own or control, either directly or
59 indirectly, a retailer engaged in business in this state which is the same
60 as or similar to the line of business in which such person so owned or
61 controlled is engaged; (J) any assignee of a person engaged in the
62 business of leasing tangible personal property to others, where leased
63 property of such person which is subject to taxation under this chapter
64 is situated within this state and such assignee has a security interest, as
65 defined in subdivision (35) of subsection (b) of section 42a-1-201, in
66 such property; and (K) every person making retail sales of items of
67 tangible personal property from outside this state to a destination
68 within this state and not maintaining a place of business in this state
69 who repairs or services such items, under a warranty, in this state,
70 either directly or indirectly through an agent, independent contractor
71 or subsidiary;] and (L) every person making sales of tangible personal
72 property or services through an independent contractor or other
73 representative who is a resident of this state, if the retailer enters into
74 an agreement with the resident, under which the resident, for a
75 commission or other consideration, directly or indirectly refers
76 potential customers, whether by a link on an Internet web site or
77 otherwise, to the retailer, provided the cumulative gross receipts from
78 sales by the retailer to customers in the state who are referred to the
79 retailer by all residents with this type of an agreement with the retailer,
80 is in excess of two thousand dollars during the preceding four
81 quarterly periods ending on the last day of March, June, September
82 and December. Such retailer shall be presumed to be soliciting
83 business through such resident independent contractor or other
84 representative, which presumption may be rebutted by proof that the
85 resident with whom the retailer has an agreement did not engage in
86 any solicitation in the state on behalf of the retailer that would satisfy
87 the nexus requirement of the United States Constitution during such
88 four quarterly periods.]

89 Sec. 502. Subdivision (1) of section 12-408 of the general statutes, as
90 amended by section 93 of public act 11-6, is repealed and the following

91 is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*
92 *occurring on or after said date*):

93 (1) (A) For the privilege of making any sales, as defined in
94 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
95 for a consideration, a tax is hereby imposed on all retailers at the rate
96 of six and thirty-five-hundredths per cent of the gross receipts of any
97 retailer from the sale of all tangible personal property sold at retail or
98 from the rendering of any services constituting a sale in accordance
99 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
100 of said rate of six and thirty-five-hundredths per cent, the rates
101 provided in subparagraphs (B) to (F), inclusive, of this subdivision;

102 (B) At a rate of fifteen per cent with respect to each transfer of
103 occupancy, from the total amount of rent received for such occupancy
104 of any room or rooms in a hotel or lodging house for the first period
105 not exceeding thirty consecutive calendar days;

106 (C) With respect to the sale of a motor vehicle to any individual who
107 is a member of the armed forces of the United States and is on full-time
108 active duty in Connecticut and who is considered, under 50 App USC
109 574, a resident of another state, or to any such individual and the
110 spouse thereof, at a rate of four and one-half per cent of the gross
111 receipts of any retailer from such sales, provided such retailer requires
112 and maintains a declaration by such individual, prescribed as to form
113 by the commissioner and bearing notice to the effect that false
114 statements made in such declaration are punishable, or other evidence,
115 satisfactory to the commissioner, concerning the purchaser's state of
116 residence under 50 App USC 574;

117 (D) (i) With respect to the sales of computer and data processing
118 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
119 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
120 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
121 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
122 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,

123 at the rate of one per cent, and (ii) with respect to sales of Internet
124 access services, on and after July 1, 2001, such services shall be exempt
125 from such tax;

126 (E) With respect to the sales of labor that is otherwise taxable under
127 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
128 12-407 on existing vessels and repair or maintenance services on
129 vessels occurring on and after July 1, 1999, such services shall be
130 exempt from such tax;

131 (F) With respect to patient care services for which payment is
132 received by the hospital on or after July 1, 1999, and prior to July 1,
133 2001, at the rate of five and three-fourths per cent and on and after July
134 1, 2001, such services shall be exempt from such tax;

135 (G) With respect to the rental or leasing of a passenger motor
136 vehicle for a period of thirty consecutive calendar days or less, at a rate
137 of nine and thirty-five-hundredths per cent;

138 [(H) With respect to the sale of (i) a motor vehicle for a sales price
139 exceeding fifty thousand dollars, at a rate of seven per cent on the
140 entire sales price, (ii) a vessel for a sales price exceeding one hundred
141 thousand dollars, at a rate of seven per cent on the entire sales price,
142 (iii) jewelry, whether real or imitation, for a sales price exceeding five
143 thousand dollars, at a rate of seven per cent on the entire sales price,
144 and (iv) an article of clothing or footwear intended to be worn on or
145 about the human body, a handbag, luggage, umbrella, wallet or watch
146 for a sales price exceeding one thousand dollars, at a rate of seven per
147 cent on the entire sales price. For purposes of this subparagraph,
148 "motor vehicle" shall have the meaning provided in section 14-1, but
149 shall not include a motor vehicle subject to the provisions of
150 subparagraph (C) of this subdivision, a motor vehicle having a gross
151 vehicle weight rating over twelve thousand five hundred pounds, or a
152 motor vehicle having a gross vehicle weight rating of twelve thousand
153 five hundred pounds or less that is not used for private passenger
154 purposes, but is designed or used to transport merchandise, freight or

155 persons in connection with any business enterprise and issued a
156 commercial registration or more specific type of registration by the
157 Department of Motor Vehicles;]

158 [(I)] (H) The rate of tax imposed by this chapter shall be applicable
159 to all retail sales upon the effective date of such rate, except that a new
160 rate which represents an increase in the rate applicable to the sale shall
161 not apply to any sales transaction wherein a binding sales contract
162 without an escalator clause has been entered into prior to the effective
163 date of the new rate and delivery is made within ninety days after the
164 effective date of the new rate. For the purposes of payment of the tax
165 imposed under this section, any retailer of services taxable under
166 subparagraph (I) of subdivision (2) of subsection (a) of section 12-407,
167 who computes taxable income, for purposes of taxation under the
168 Internal Revenue Code of 1986, or any subsequent corresponding
169 internal revenue code of the United States, as from time to time
170 amended, on an accounting basis which recognizes only cash or other
171 valuable consideration actually received as income and who is liable
172 for such tax only due to the rendering of such services may make
173 payments related to such tax for the period during which such income
174 is received, without penalty or interest, without regard to when such
175 service is rendered;

176 [(J)] (I) For calendar quarters ending on or after September 30, 2011,
177 the commissioner shall deposit into the municipal revenue sharing
178 account established pursuant to section 96 of [this act] public act 11-6,
179 one and fifty-seven-hundredths per cent of the amounts received by
180 the state from the tax imposed under subparagraph (A) of this
181 subdivision; [, and one and forty-three-hundredths of the amounts
182 received by the state from the tax imposed under subparagraph (H) of
183 this subdivision;] and

184 [(K)] (J) For calendar quarters ending on or after September 30, 2011,
185 the commissioner shall deposit into the regional performance incentive
186 account established pursuant to section 95 of [this act] public act 11-6,
187 six and seven-tenths per cent of the amounts received by the state from

188 the tax imposed under subparagraph (B) of this subdivision and ten
189 and seven-tenths per cent of the amounts received by the state from
190 the tax imposed under subparagraph (G) of this subdivision.

191 Sec. 503. Subdivision (1) of section 12-411 of the general statutes, as
192 amended by section 97 of public act 11-6, is repealed and the following
193 is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*
194 *occurring on or after said date*):

195 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
196 consumption or any other use in this state of tangible personal
197 property purchased from any retailer for storage, acceptance,
198 consumption or any other use in this state, the acceptance or receipt of
199 any services constituting a sale in accordance with subdivision (2) of
200 subsection (a) of section 12-407, purchased from any retailer for
201 consumption or use in this state, or the storage, acceptance,
202 consumption or any other use in this state of tangible personal
203 property which has been manufactured, fabricated, assembled or
204 processed from materials by a person, either within or without this
205 state, for storage, acceptance, consumption or any other use by such
206 person in this state, to be measured by the sales price of materials, at
207 the rate of six and thirty-five-hundredths per cent of the sales price of
208 such property or services, except, in lieu of said rate of six and thirty-
209 five-hundredths per cent;

210 (B) At a rate of fifteen per cent of the rent paid for occupancy of any
211 room or rooms in a hotel or lodging house for the first period of not
212 exceeding thirty consecutive calendar days;

213 (C) With respect to the storage, acceptance, consumption or use in
214 this state of a motor vehicle purchased from any retailer for storage,
215 acceptance, consumption or use in this state by any individual who is a
216 member of the armed forces of the United States and is on full-time
217 active duty in Connecticut and who is considered, under 50 App USC
218 574, a resident of another state, or to any such individual and the
219 spouse of such individual at a rate of four and one-half per cent of the

220 sales price of such vehicle, provided such retailer requires and
221 maintains a declaration by such individual, prescribed as to form by
222 the commissioner and bearing notice to the effect that false statements
223 made in such declaration are punishable, or other evidence,
224 satisfactory to the commissioner, concerning the purchaser's state of
225 residence under 50 App USC 574;

226 (D) With respect to the acceptance or receipt in this state of labor
227 that is otherwise taxable under subparagraph (C) or (G) of subdivision
228 (2) of subsection (a) of section 12-407 on existing vessels and repair or
229 maintenance services on vessels occurring on and after July 1, 1999,
230 such services shall be exempt from such tax;

231 (E) With respect to the acceptance or receipt in this state of
232 computer and data processing services purchased from any retailer for
233 consumption or use in this state occurring on or after July 1, 1997, and
234 prior to July 1, 1998, at the rate of five per cent of such services, on or
235 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
236 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
237 rate of three per cent of such services, on or after July 1, 2000, and prior
238 to July 1, 2001, at the rate of two per cent of such services, on and after
239 July 1, 2001, at the rate of one per cent of such services, and (ii) with
240 respect to the acceptance or receipt in this state of Internet access
241 services, on or after July 1, 2001, such services shall be exempt from
242 tax;

243 (F) With respect to the acceptance or receipt in this state of patient
244 care services purchased from any retailer for consumption or use in
245 this state for which payment is received by the hospital on or after July
246 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
247 per cent and on and after July 1, 2001, such services shall be exempt
248 from such tax;

249 (G) With respect to the rental or leasing of a passenger motor
250 vehicle for a period of thirty consecutive calendar days or less, at a rate
251 of nine and thirty-five-hundredths per cent;

252 [(H) With respect to the sale of (i) a motor vehicle for a sales price
253 exceeding fifty thousand dollars, at a rate of seven per cent on the
254 entire purchase price, (ii) a vessel for a sales price exceeding one
255 hundred thousand dollars, at a rate of seven per cent on the entire
256 purchase price, (iii) jewelry, whether real or imitation, for a sales price
257 exceeding five thousand dollars, at a rate of seven per cent on the
258 entire purchase price, and (iv) an article of clothing or footwear
259 intended to be worn on or about the human body, a handbag, luggage,
260 umbrella, wallet or watch for a sales price exceeding one thousand
261 dollars, at a rate of seven per cent on the entire purchase price. For
262 purposes of this subparagraph, "motor vehicle" shall have the meaning
263 provided in section 14-1, but shall not include a motor vehicle subject
264 to the provisions of subparagraph (C) of this subdivision, a motor
265 vehicle having a gross vehicle weight rating over twelve thousand five
266 hundred pounds, or a motor vehicle having a gross vehicle weight
267 rating of twelve thousand five hundred pounds or less that is not used
268 for private passenger purposes, but is designed or used to transport
269 merchandise, freight or persons in connection with any business
270 enterprise and issued a commercial registration or more specific type
271 of registration by the Department of Motor Vehicles;]

272 [(I)] (H) For calendar quarters ending on or after September 30,
273 2011, the commissioner shall deposit into the municipal revenue
274 sharing account established pursuant to section 96 of [this act] public
275 act 11-6, one and fifty-seven-hundredths per cent of the amounts
276 received by the state from the tax imposed under subparagraph (A) of
277 this subdivision; [, and one and forty-three-hundredths of the amounts
278 received by the state from the tax imposed under subparagraph (H) of
279 this subdivision;] and

280 [(J)] (I) For calendar quarters ending on or after September 30, 2011,
281 the commissioner shall deposit into the regional performance incentive
282 account established pursuant to section 95 of [this act] public act 11-6,
283 six and seven-tenths per cent of the amounts received by the state from
284 the tax imposed under subparagraph (B) of this subdivision and ten
285 and seven-tenths per cent of the amounts received by the state from

286 the tax imposed under subparagraph (G) of this subdivision.

287 Sec. 504. Section 12-458h of the general statutes, as amended by
288 section 100 of public act 11-6, is repealed and the following is
289 substituted in lieu thereof (*Effective July 1, 2011*):

290 (a) (1) The Commissioner of Revenue Services shall, on or before
291 June 15, 2008, and on or before the fifteenth day of June thereafter,
292 calculate, in accordance with subsection (b) of this section, the
293 applicable tax rate per gallon of diesel fuel on the sale or use of such
294 fuel during the twelve-month period beginning on the next succeeding
295 July first, and shall notify each distributor, the chairpersons and
296 ranking members of the joint standing committee of the General
297 Assembly having cognizance of matters relating to finance, revenue
298 and bonding, and the Secretary of the Office of Policy and
299 Management of such applicable tax rate.

300 (2) The commissioner shall, on or before June 15, 2008, and on or
301 before the fifteenth day of June thereafter, determine the average
302 wholesale price per gallon of diesel fuel in this state during the twelve-
303 month period ending on the next preceding March thirty-first by using
304 wholesale price information for diesel fuel published by the Oil Price
305 Information Service. Such wholesale price information for
306 "Hartford/Rocky Hill" and "New Haven" shall be averaged by the
307 commissioner. If either the first or last day of such twelve-month
308 period falls on a Sunday or a legal holiday, as defined in section 1-4,
309 the next succeeding day which is not a Sunday or legal holiday shall be
310 substituted for such first or last day, as the case may be.

311 (b) (1) The applicable tax rate per gallon of diesel fuel shall be the
312 sum of (A) [the fixed rate per gallon, as defined in this subdivision]
313 twenty-six cents, and (B) the product calculated in accordance with
314 subdivision (2) of this subsection. The sum shall be rounded to the
315 nearest one-tenth of a cent. [For purposes of this subdivision, "the fixed
316 rate per gallon" on the sale or use of diesel fuel during the twelve-
317 month period beginning on the first day of July in 2008, 2009 and 2010

318 is twenty-six cents, and on the sale or use of diesel fuel during the
319 twelve-month period beginning on the first day of July in 2011, and
320 each year thereafter, is twenty-nine cents.]

321 (2) The commissioner shall multiply (A) the average wholesale price
322 per gallon of diesel fuel, as determined in accordance with subdivision
323 (2) of subsection (a) of this section, by (B) the tax rate specified in
324 subdivision (1) of subsection (b) of section 12-587. The tax rate so
325 specified shall be the tax rate in effect for the twelve-month period
326 beginning on the next succeeding July first.

327 (c) For purposes of subdivision (1) of subsection (a) of section 12-
328 459, the tax provided for by section 12-458 shall, if determined by the
329 commissioner to be eligible for refund, be refunded at the tax rate per
330 gallon specified in subparagraph (A) of subdivision (1) of subsection
331 (b) of this section.

332 Sec. 505. Subsections (b) and (c) of section 12-704c of the general
333 statutes, as amended by section 111 of public act 11-6, are repealed and
334 the following is substituted in lieu thereof (*Effective from passage and*
335 *applicable to taxable years commencing on or after January 1, 2011*):

336 (b) The credit allowed under this section shall not exceed two
337 hundred fifteen dollars for the taxable year commencing on or after
338 January 1, 1997, and prior to January 1, 1998; for taxable years
339 commencing on or after January 1, 1998, but prior to January 1, 1999,
340 three hundred fifty dollars; for taxable years commencing on or after
341 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five
342 dollars; for taxable years commencing on or after January 1, 2000, but
343 prior to January 1, 2003, five hundred dollars; for taxable years
344 commencing on or after January 1, 2003, three hundred fifty dollars;
345 for taxable years commencing on or after January 1, 2005, but prior to
346 January 1, 2006, three hundred fifty dollars; and for taxable years
347 commencing on or after January 1, 2006, [but prior to January 1, 2011,]
348 five hundred dollars. [; and for taxable years commencing on or after
349 January 1, 2011, three hundred dollars.] In the case of any husband and

350 wife who file a return under the federal income tax for such taxable
351 year as married individuals filing a joint return, the credit allowed, in
352 the aggregate, shall not exceed such amounts for each such taxable
353 year.

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

362 (B) For taxable years commencing on or after January 1, 2000, but
363 prior to January 1, 2001, in the case of any such taxpayer who files
364 under the federal income tax for such taxable year as an unmarried
365 individual whose Connecticut adjusted gross income exceeds fifty-
366 three thousand five hundred dollars, the amount of the credit that
367 exceeds one hundred dollars shall be reduced by ten per cent for each
368 ten thousand dollars, or fraction thereof, by which the taxpayer's
369 Connecticut adjusted gross income exceeds said amount.

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

378 (D) For taxable years commencing on or after January 1, 2004, but
379 prior to January 1, 2007, in the case of any such taxpayer who files
380 under the federal income tax for such taxable year as an unmarried
381 individual whose Connecticut adjusted gross income exceeds fifty-five

382 thousand dollars, the amount of the credit shall be reduced by ten per
383 cent for each ten thousand dollars, or fraction thereof, by which the
384 taxpayer's Connecticut adjusted gross income exceeds said amount.

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

393 (F) For taxable years commencing on or after January 1, 2008, but
394 prior to January 1, [2011] 2012, in the case of any such taxpayer who
395 files under the federal income tax for such taxable year as an
396 unmarried individual whose Connecticut adjusted gross income
397 exceeds fifty-six thousand five hundred dollars, the amount of the
398 credit shall be reduced by ten per cent for each ten thousand dollars, or
399 fraction thereof, by which the taxpayer's Connecticut adjusted gross
400 income exceeds said amount.

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

409 (H) For taxable years commencing on or after January 1, 2013, but
410 prior to January 1, 2014, in the case of any such taxpayer who files
411 under the federal income tax for such taxable year as an unmarried
412 individual whose Connecticut adjusted gross income exceeds sixty
413 thousand five hundred dollars, the amount of the credit shall be

414 reduced by [fifteen] ten per cent for each ten thousand dollars, or
415 fraction thereof, by which the taxpayer's Connecticut adjusted gross
416 income exceeds said amount.

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

425 (J) For taxable years commencing on or after January 1, 2015, in the
426 case of any such taxpayer who files under the federal income tax for
427 such taxable year as an unmarried individual whose Connecticut
428 adjusted gross income exceeds sixty-four thousand five hundred
429 dollars, the amount of the credit shall be reduced by [fifteen] ten per
430 cent for each ten thousand dollars, or fraction thereof, by which the
431 taxpayer's Connecticut adjusted gross income exceeds said amount.

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

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

445 (4) In the case of a taxpayer who files under federal income tax for

446 such taxable year as married individuals filing jointly whose
447 Connecticut adjusted gross income exceeds one hundred thousand five
448 hundred dollars, the amount of the credit shall be reduced by [fifteen]
449 ten per cent for each ten thousand dollars, or fraction thereof, by which
450 the taxpayer's Connecticut adjusted gross income exceeds said
451 amount.

452 Sec. 506. Sections 104, 106 and 110 of public act 11-6 are repealed.
453 (*Effective from passage*)"