



General Assembly

January Session, 2011

Amendment

LCO No. 5731

SB0123905731SR0

Offered by:
SEN. FRANTZ, 36th Dist.

To: Senate Bill No. 1239

File No.

Cal. No.

***"AN ACT CONCERNING THE BUDGET FOR THE BIENNIUM
ENDING JUNE 30, 2013."***

1 In line 1218, after "chapter." insert "On and after July 1, 2013, such
2 tax shall be at the rate of one hundred fifty mills for each cigarette."

3 In line 1232, after "Connecticut." insert "On and after July 1, 2013,
4 such tax shall be at the rate of one hundred fifty mills for each
5 cigarette."

6 In line 1277, after "products." insert "On and after July 1, 2013, such
7 tax shall be imposed at a rate of twenty-seven and one-half per cent of
8 the wholesale prices of such products."

9 In line 1281, after "snuff" and before the period insert "; and on and
10 after July 1, 2013, fifty-five cents per ounce of snuff and a
11 proportionate tax at the like rate on all fractional parts of an ounce of
12 snuff"

13 In line 1353, after "2011," insert "but prior to January 1, 2013,"

14 After line 1373, insert:

15 "(E) A tax return shall be filed, in the case of every decedent who
16 dies on or after January 1, 2013, and at the time of death was (i) a
17 resident of this state, or (ii) a nonresident of this state whose gross
18 estate includes any real property situated in this state or tangible
19 personal property having an actual situs in this state. If the decedent's
20 Connecticut taxable estate is over three million five hundred thousand
21 dollars, such tax return shall be filed with the Commissioner of
22 Revenue Services and a copy of such return shall be filed with the
23 court of probate for the district within which the decedent resided at
24 the date of his or her death or, if the decedent died a nonresident of
25 this state, the court of probate for the district within which such real
26 property or tangible personal property is situated. If the decedent's
27 Connecticut taxable estate is two million dollars or less, such return
28 shall be filed with the court of probate for the district within which the
29 decedent resided at the date of his or her death or, if the decedent died
30 a nonresident of this state, the court of probate for the district within
31 which such real property or tangible personal property is situated, and
32 no such return shall be filed with the Commissioner of Revenue
33 Services. The judge of probate for the district in which such return is
34 filed shall review each such return and shall issue a written opinion to
35 the estate representative in each case in which the judge determines
36 that the estate is not subject to tax under this chapter."

37 In line 1374, strike "(E)" and insert in lieu thereof "(F)"

38 In line 1388, strike "(F)" and insert in lieu thereof "(G)"

39 In line 1413, after "2011," insert "but prior to January 1, 2013,"

40 In line 1414, after "less," insert "or if the decedent died on or after
41 January 1, 2013, and such decedent's Connecticut taxable estate is three
42 million five hundred thousand dollars or less,"

43 In line 1460, after "2011," insert "but prior to January 1, 2013,"

44 After line T1471, insert:

45 "(6) With respect to Connecticut taxable gifts, as defined in section
 46 12-643, made by a donor during a calendar year commencing on or
 47 after January 1, 2013, including the aggregate amount of all
 48 Connecticut taxable gifts made by the donor during all calendar years
 49 commencing on or after January 1, 2005, the tax imposed by section 12-
 50 640 for the calendar year shall be at the rate set forth in the following
 51 schedule, with a credit allowed against such tax for any tax previously
 52 paid to this state pursuant to this subdivision or pursuant to
 53 subdivision (3) of this subsection, provided such credit shall not
 54 exceed the amount of tax imposed by this section:

T1	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T2	<u>Not over \$3,500,000</u>	<u>None</u>
T3	<u>Over \$3,500,000</u>	<u>7.2% of the excess</u>
T4	<u>but not over \$3,600,000</u>	<u>over \$3,500,000</u>
T5	<u>Over \$3,600,000</u>	<u>\$7,200 plus 7.8% of the excess</u>
T6	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T7	<u>Over \$4,100,000</u>	<u>\$46,200 plus 8.4% of the excess</u>
T8	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T9	<u>Over \$5,100,000</u>	<u>\$130,200 plus 9.0% of the excess</u>
T10	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T11	<u>Over \$6,100,000</u>	<u>\$220,200 plus 9.6% of the excess</u>
T12	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T13	<u>Over \$7,100,000</u>	<u>\$316,200 plus 10.2% of the excess</u>

T14	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T15	<u>Over \$8,100,000</u>	<u>\$418,200 plus 10.8% of the excess</u>
T16	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T17	<u>Over \$9,100,000</u>	<u>\$526,200 plus 11.4% of the excess</u>
T18	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T19	<u>Over \$10,100,000</u>	<u>\$640,200 plus 12% of the excess</u>
T20		<u>over \$10,100,000"</u>

55 In line 1585, after "subdivision." insert "On and after July 1, 2013,
 56 such tax shall be at a rate of six per cent of the gross receipts of any
 57 retailer, except, in lieu of said rate of six per cent, the rates provided in
 58 subparagraphs (B) to (F), inclusive, of this subdivision."

59 In line 1586, after "cent" insert "and on and after July 1, 2013, twelve
 60 per cent"

61 In line 1619, strike "With" and insert in lieu thereof "On and after
 62 July 1, 2011, but prior to July 1, 2013, with"

63 In line 1622, strike "With" and insert in lieu thereof "On and after
 64 July 1, 2011, but prior to July 1, 2013, with"

65 In line 1681, after "cent" insert "for sales on and after July 1, 2011, but
 66 prior to July 1, 2013, and at the rate of six per cent for sales on and after
 67 July 1, 2013"

68 In line 1729, after "services," insert "and on and after July 1, 2013, at
 69 the rate of six per cent of the sales price of such property or services"

70 In line 1730, after "cent" insert "or six per cent"

71 In line 1731, strike "At" and insert in lieu thereof "On and after July
 72 1, 2011, but prior to July 1, 2013, at"

73 In line 1771, strike "With" and insert in lieu thereof "On and after
74 July 1, 2011, but prior to July 1, 2013, with"

75 In line 1773, strike "With" and insert in lieu thereof "On and after
76 July 1, 2011, but prior to July 1, 2013, with"

77 In line 1817, after "barrel" insert "prior to July 1, 2013, and six dollars
78 for each barrel on or after July 1, 2013"

79 In line 1818, after "barrel" insert "prior to July 1, 2013, and three
80 dollars for each half barrel on or after July 1, 2013"

81 In line 1819, after "barrel" insert "prior to July 1, 2013, and one dollar
82 and fifty cents for each quarter barrel on or after July 1, 2013,"

83 In line 1819, after "twenty-four cents" insert "prior to July 1, 2013,
84 and twenty cents on or after July 1, 2013,"

85 In line 1822, after "gallon" insert "prior to July 1, 2013, and four
86 dollars and fifty cents per wine gallon on or after July 1, 2013,"

87 In line 1825, after "gallon" insert "prior to July 1, 2013, and sixty
88 cents per wine gallon on or after July 1, 2013,"

89 In line 1828, after "gallon" insert "prior to July 1, 2013, and one dollar
90 and fifty cents per wine gallon on or after July 1, 2013,"

91 In line 1830, after "gallon" insert "prior to July 1, 2013, and four
92 dollars and fifty cents per proof gallon on or after July 1, 2013,"

93 In line 1832, after "gallon" insert "prior to July 1, 2013, and two
94 dollars and forty-six cents per wine gallon on or after July 1, 2013,"

95 In line 1836, after "gallon" insert "prior to July 1, 2013, and fifteen
96 cents per wine gallon on or after July 1, 2013,"

97 In line 1934, after "2011" insert "and 2012" and strike ", and"

98 In line 1935, strike "each year thereafter," and after "cents" and

99 before the period insert ", and on the sale or use of diesel fuel during
100 the twelve-month period beginning on the first day of July in 2013, and
101 each year thereafter, is twenty-six cents"

102 In line 1986, after "section," insert "on and after July 1, 2011, but
103 prior to July 1, 2013,"

104 In line 1988, after "writing" insert ", and on and after July 1, 2013, at
105 the rate of five-tenths of one per cent of the consideration for the
106 interest in real property conveyed by such deed, instrument or
107 writing"

108 In line 2006, after "conveyed" insert "on and after July 1, 2011, but
109 prior to July 1, 2013, and at the rate of one per cent of the consideration
110 for the interest in real property conveyed on and after July 1, 2013,"

111 In line 2015, after "dollars" insert "on and after July 1, 2011, but prior
112 to July 1, 2013, and at the rate of one-half of one per cent on such
113 portion of such consideration on and after July 1, 2013,"

114 In line 2017, after "dollars" insert "on and after July 1, 2011, but prior
115 to July 1, 2013, and at the rate of one per cent on such portion of such
116 consideration on and after July 1, 2013,"

117 In line 2023, after "conveyed" insert "on and after July 1, 2011, but
118 prior to July 1, 2013, and at the rate of one-half of one per cent of the
119 consideration for the interest in real property conveyed on and after
120 July 1, 2013,"

121 In line 2318, after "2011," insert "but prior to January 1, 2013,"

122 After line 2406, insert:

123 "(9) For taxable years commencing on or after January 1, 2011, in
124 accordance with the following schedule:

125 (A) For any person who files a return under the federal income tax
126 for such taxable year as an unmarried individual:

T21	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T22	<u>Not over \$10,000</u>	<u>3.0%</u>
T23	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T24	<u>over \$500,000</u>	<u>excess over \$10,000</u>
T25	<u>Over \$500,000</u>	<u>\$24,800, plus 6.5% of the</u>
T26		<u>excess over \$500,000</u>

127 (B) For any person who files a return under the federal income tax
 128 for such taxable year as a head of household, as defined in Section 2(b)
 129 of the Internal Revenue Code:

T27	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T28	<u>Not over \$16,000</u>	<u>3.0%</u>
T29	<u>Over \$16,000 but not</u>	<u>\$480.00, plus 5.0% of the</u>
T30	<u>over \$800,000</u>	<u>excess over \$16,000</u>
T31	<u>Over \$800,000</u>	<u>\$39,680, plus 6.5% of the</u>
T32		<u>excess over \$800,000</u>

130 (C) For any husband and wife who file a return under the federal
 131 income tax for such taxable year as married individuals filing jointly or
 132 any person who files a return under the federal income tax for such
 133 taxable year as a surviving spouse, as defined in Section 2(a) of the
 134 Internal Revenue Code:

T33	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T34	<u>Not over \$20,000</u>	<u>3.0%</u>
T35	<u>Over \$20,000 but not</u>	<u>\$600.00, plus 5.0% of the</u>

T36	<u>over \$1,000,000</u>	<u>excess over \$20,000</u>
T37	<u>Over \$1,000,000</u>	<u>\$49,600, plus 6.5% of the</u>
T38		<u>excess over \$1,000,000</u>
135	<u>(D) For any person who files a return under the federal income tax</u>	
136	<u>for such taxable year as a married individual filing separately:</u>	
T39	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T40	<u>Not over \$10,000</u>	<u>3.0%</u>
T41	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T42	<u>over \$500,000</u>	<u>excess over \$10,000</u>
T43	<u>Over \$500,000</u>	<u>\$24,800, plus 6.5% of the</u>
T44		<u>excess over \$500,000</u>
137	<u>(E) For trusts or estates, the rate of tax shall be 6.5% of the</u>	
138	<u>Connecticut taxable income."</u>	
139	In line 2407, strike " <u>(9)</u> " and insert in lieu thereof " <u>(10)</u> "	