



General Assembly

Amendment

January Session, 2011

LCO No. 6933

SB0091306933SR0

Offered by:

SEN. MCKINNEY, 28th Dist.

To: Senate Bill No. 913

File No. 76

Cal. No. 97

(As Amended)

"AN ACT MANDATING EMPLOYERS PROVIDE PAID SICK LEAVE TO EMPLOYEES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective from passage and applicable to income years*
4 *commencing on or after January 1, 2011*) (a) There shall be allowed as a
5 credit against the tax imposed on any corporation under chapter 208 of
6 the general statutes with respect to any corporation subject to the
7 provisions of sections 1 to 5, inclusive, of senate bill 913 of the current
8 session. Such credit shall be in an amount equal to one hundred per
9 cent of the amount such corporation is required to pay to an employee
10 who is performing the work normally performed by an employee who
11 is using sick leave.

12 (b) The Department of Revenue Services shall adopt regulations in
13 accordance with the provisions of chapter 54 of the general statutes

14 which shall include, but need not be limited to, establishing
15 procedures for a corporation to apply for and obtain the tax credit.

16 Sec. 502. (NEW) (*Effective from passage and applicable to taxable years*
17 *commencing on or after January 1, 2011*) (a) There shall be allowed as a
18 credit against the tax imposed on any employer under chapter 229 of
19 the general statutes, other than the liability imposed by section 12-707
20 of the general statutes, with respect to any employer subject to the
21 provisions of sections 1 to 5, inclusive, of senate bill 913 of the current
22 session. Such credit shall be in an amount equal to one hundred per
23 cent of the amount such employer is required to pay to an employee
24 who is performing the work normally performed by an employee who
25 is using sick leave.

26 (b) The Department of Revenue Services shall adopt regulations in
27 accordance with the provisions of chapter 54 of the general statutes
28 which shall include, but need not be limited to, establishing
29 procedures for a corporation to apply for and obtain the tax credit."