



General Assembly

Amendment

January Session, 2011

LCO No. 7892

SB0091307892HR0

Offered by:

REP. HETHERINGTON, 125th Dist.

To: Senate Bill No. 913

File No. 76

Cal. No. 555

(As Amended by Senate Amendment Schedule "A")

"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) For the income years
5 commencing on January 1, 2011, and January 1, 2012, there shall be
6 allowed a credit against the additional tax imposed on any corporation
7 under subsection (b) of section 12-214 of the general statutes, or
8 subsection (b) of section 12-219 of the general statutes, with respect to
9 any corporation subject to the provisions of sections 1 to 5, inclusive, of
10 this act. Such credit shall be in an amount equal to one hundred per
11 cent of the amount such corporation is required to pay to an employee
12 who is performing the work normally performed by an employee who
13 is using sick leave, provided in no event may the amount of tax credit
14 otherwise allowable against the additional tax imposed under said

15 subdivision (b) of section 12-214 or subsection (b) of section 12-219
16 exceed one hundred per cent of such additional tax due from such
17 corporation prior to the application of such credit.

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

22 Sec. 502. (NEW) (*Effective from passage and applicable to taxable years*
23 *commencing on or after January 1, 2011*) (a) For the taxable years
24 commencing on January 1, 2011, and January 1, 2012, there shall be
25 allowed a credit against the tax imposed pursuant to section 12-284b of
26 the general statutes on any employer, as defined in section 1 of this act,
27 who is subject to the provisions of sections 1 to 5, inclusive, of this act.
28 Such credit shall be in an amount equal to one hundred per cent of the
29 amount such employer is required to pay to an employee who is
30 performing the work normally performed by an employee who is
31 using sick leave, provided in no event may the amount of the tax credit
32 otherwise allowable against the tax imposed by said section 12-284b
33 exceed one hundred per cent of the tax due from such employer under
34 said section 12-284b prior to the application of such credit.

35 (b) The Department of Revenue Services may adopt regulations in
36 accordance with the provisions of chapter 54 of the general statutes
37 which shall include, but need not be limited to, establishing
38 procedures for an employer to apply for and obtain the tax credit."