



General Assembly

**Amendment**

January Session, 2011

LCO No. 8589

**\*HB0665208589SR0\***

Offered by:

SEN. BOUCHER, 26<sup>th</sup> Dist.

SEN. FRANTZ, 36<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."**

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

3 "Sec. 501. Subsection (g) of section 12-391 of the general statutes, as  
4 amended by section 84 of public act 11-6, is repealed and the following  
5 is substituted in lieu thereof (*Effective from passage and applicable to*  
6 *estates of decedents dying on or after January 1, 2011*):

7 (g) (1) With respect to the estates of decedents dying on or after  
8 January 1, 2005, but prior to January 1, 2010, the tax based on the  
9 Connecticut taxable estate shall be as provided in the following  
10 schedule:

T1	Amount of Connecticut	
T2	Taxable Estate	Rate of Tax
T3	Not over \$2,000,000	None
T4	Over \$2,000,000	
T5	but not over \$2,100,000	5.085% of the excess over \$0
T6	Over \$2,100,000	\$106,800 plus 8% of the excess
T7	but not over \$2,600,000	over \$2,100,000
T8	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T9	but not over \$3,100,000	over \$2,600,000
T10	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T11	but not over \$3,600,000	over \$3,100,000
T12	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T13	but not over \$4,100,000	over \$3,600,000
T14	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T15	but not over \$5,100,000	over \$4,100,000
T16	Over \$5,100,000	\$402,800 plus 12% of the excess
T17	but not over \$6,100,000	over \$5,100,000
T18	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T19	but not over \$7,100,000	over \$6,100,000
T20	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T21	but not over \$8,100,000	over \$7,100,000
T22	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T23	but not over \$9,100,000	over \$8,100,000
T24	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T25	but not over \$10,100,000	over \$9,100,000
T26	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T27		over \$10,100,000

11 (2) With respect to the estates of decedents dying on or after January  
 12 1, 2010, [but prior to January 1, 2011,] the tax based on the Connecticut  
 13 taxable estate shall be as provided in the following schedule:

T28	Amount of Connecticut	
T29	Taxable Estate	Rate of Tax

T30	Not over \$3,500,000	None
T31	Over \$3,500,000	7.2% of the excess
T32	but not over \$3,600,000	over \$3,500,000
T33	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T34	but not over \$4,100,000	over \$3,600,000
T35	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T36	but not over \$5,100,000	over \$4,100,000
T37	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T38	but not over \$6,100,000	over \$5,100,000
T39	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T40	but not over \$7,100,000	over \$6,100,000
T41	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T42	but not over \$8,100,000	over \$7,100,000
T43	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T44	but not over \$9,100,000	over \$8,100,000
T45	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T46	but not over \$10,100,000	over \$9,100,000
T47	Over \$10,100,000	\$640,200 plus 12% of the excess
T48		over \$10,100,000

14 [(3) With respect to the estates of decedents dying on or after  
 15 January 1, 2011, the tax based on the Connecticut taxable estate shall be  
 16 as provided in the following schedule:

T49	Amount of Connecticut	
T50	Taxable Estate	Rate of Tax
T51	Not over \$2,000,000	None
T52	Over \$2,000,000	7.2% of the excess
T53	but not over \$3,600,000	over \$2,000,000
T54	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T55	but not over \$4,100,000	over \$3,600,000
T56	Over \$4,100,000	\$154,200 plus 8.4% of the excess
T57	but not over \$5,100,000	over \$4,100,000
T58	Over \$5,100,000	\$238,200 plus 9.0% of the excess

T59	but not over \$6,100,000	over \$5,100,000
T60	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T61	but not over \$7,100,000	over \$6,100,000
T62	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T63	but not over \$8,100,000	over \$7,100,000
T64	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T65	but not over \$9,100,000	over \$8,100,000
T66	Over \$9,100,000	\$634,200 plus 11.4% of the excess
T67	but not over \$10,100,000	over \$9,100,000
T68	Over \$10,100,000	\$748,200 plus 12% of the excess
T69		over \$10,100,000]

17       Sec. 502. Subdivision (3) of subsection (b) of section 12-392 of the  
 18 general statutes, as amended by section 85 of public act 11-6, is  
 19 repealed and the following is substituted in lieu thereof (*Effective from*  
 20 *passage and applicable to estates of decedents dying on or after January 1,*  
 21 *2011*):

22       (3) (A) A tax return shall be filed, in the case of every decedent who  
 23 died prior to January 1, 2005, and at the time of death was (i) a resident  
 24 of this state, or (ii) a nonresident of this state whose gross estate  
 25 includes any real property situated in this state or tangible personal  
 26 property having an actual situs in this state, whenever the personal  
 27 representative of the estate is required by the laws of the United States  
 28 to file a federal estate tax return.

29       (B) A tax return shall be filed, in the case of every decedent who dies  
 30 on or after January 1, 2005, but prior to January 1, 2010, and at the time  
 31 of death was (i) a resident of this state, or (ii) a nonresident of this state  
 32 whose gross estate includes any real property situated in this state or  
 33 tangible personal property having an actual situs in this state. If the  
 34 decedent's Connecticut taxable estate is over two million dollars, such  
 35 tax return shall be filed with the Commissioner of Revenue Services  
 36 and a copy of such return shall be filed with the court of probate for  
 37 the district within which the decedent resided at the date of his or her  
 38 death or, if the decedent died a nonresident of this state, the court of

39 probate for the district within which such real property or tangible  
40 personal property is situated. If the decedent's Connecticut taxable  
41 estate is two million dollars or less, such return shall be filed with the  
42 court of probate for the district within which the decedent resided at  
43 the date of his or her death or, if the decedent died a nonresident of  
44 this state, the court of probate for the district within which such real  
45 property or tangible personal property is situated, and no such return  
46 shall be filed with the Commissioner of Revenue Services. The judge of  
47 probate for the district in which such return is filed shall review each  
48 such return and shall issue a written opinion to the estate  
49 representative in each case in which the judge determines that the  
50 estate is not subject to tax under this chapter.

51 (C) A tax return shall be filed, in the case of every decedent who  
52 dies on or after January 1, 2010, [but prior to January 1, 2011,] and at  
53 the time of death was (i) a resident of this state, or (ii) a nonresident of  
54 this state whose gross estate includes any real property situated in this  
55 state or tangible personal property having an actual situs in this state.  
56 If the decedent's Connecticut taxable estate is over three million five  
57 hundred thousand dollars, such tax return shall be filed with the  
58 Commissioner of Revenue Services and a copy of such return shall be  
59 filed with the court of probate for the district within which the  
60 decedent resided at the date of his or her death or, if the decedent died  
61 a nonresident of this state, the court of probate for the district within  
62 which such real property or tangible personal property is situated. If  
63 the decedent's Connecticut taxable estate is three million five hundred  
64 thousand dollars or less, such return shall be filed with the court of  
65 probate for the district within which the decedent resided at the date  
66 of his or her death or, if the decedent died a nonresident of this state,  
67 the court of probate for the district within which such real property or  
68 tangible personal property is situated, and no such return shall be filed  
69 with the Commissioner of Revenue Services. The judge of probate for  
70 the district in which such return is filed shall review each such return  
71 and shall issue a written opinion to the estate representative in each  
72 case in which the judge determines that the estate is not subject to tax

73 under this chapter.

74 [(D) A tax return shall be filed, in the case of every decedent who  
75 dies on or after January 1, 2011, and at the time of death was (i) a  
76 resident of this state, or (ii) a nonresident of this state whose gross  
77 estate includes any real property situated in this state or tangible  
78 personal property having an actual situs in this state. If the decedent's  
79 Connecticut taxable estate is over two million dollars, such tax return  
80 shall be filed with the Commissioner of Revenue Services and a copy  
81 of such return shall be filed with the court of probate for the district  
82 within which the decedent resided at the date of his or her death or, if  
83 the decedent died a nonresident of this state, the court of probate for  
84 the district within which such real property or tangible personal  
85 property is situated. If the decedent's Connecticut taxable estate is two  
86 million dollars or less, such return shall be filed with the court of  
87 probate for the district within which the decedent resided at the date  
88 of his or her death or, if the decedent died a nonresident of this state,  
89 the court of probate for the district within which such real property or  
90 tangible personal property is situated, and no such return shall be filed  
91 with the Commissioner of Revenue Services. The judge of probate for  
92 the district in which such return is filed shall review each such return  
93 and shall issue a written opinion to the estate representative in each  
94 case in which the judge determines that the estate is not subject to tax  
95 under this chapter.]

96 [(E)] (D) The duly authorized executor or administrator shall file the  
97 return. If there is more than one executor or administrator, the return  
98 shall be made jointly by all. If there is no executor or administrator  
99 appointed, qualified and acting, each person in actual or constructive  
100 possession of any property of the decedent is constituted an executor  
101 for purposes of the tax and shall make and file a return. If in any case  
102 the executor is unable to make a complete return as to any part of the  
103 gross estate, the executor shall provide all the information available to  
104 him with respect to such property, including a full description, and the  
105 name of every person holding a legal or beneficial interest in the  
106 property. If the executor is unable to make a return as to any property,

107 each person holding a legal or equitable interest in such property shall,  
108 upon notice from the commissioner, make a return as to that part of  
109 the gross estate.

110 [(F)] (E) On or before the last day of the month next succeeding each  
111 calendar quarter, and commencing with the calendar quarter ending  
112 September 30, 2005, each court of probate shall file with the  
113 commissioner a report for the calendar quarter in such form as the  
114 commissioner may prescribe. The report shall pertain to returns filed  
115 with the court of probate during the calendar quarter.

116 Sec. 503. Subsection (e) of section 12-398 of the general statutes, as  
117 amended by section 503 of public act 11-6, is repealed and the  
118 following is substituted in lieu thereof (*Effective from passage and*  
119 *applicable to estates of decedents dying on or after January 1, 2011*):

120 (e) Any person shall be entitled to a certificate of release of lien with  
121 respect to the interest of the decedent in such real property, if either  
122 the court of probate for the district within which the decedent resided  
123 at the date of his death or, if the decedent died a nonresident of this  
124 state, for the district within which real estate or tangible personal  
125 property of the decedent is situated, or the Commissioner of Revenue  
126 Services finds, upon evidence satisfactory to said court or said  
127 commissioner, as the case may be, that payment of the tax imposed  
128 under this chapter with respect to the interest of the decedent in such  
129 real property is adequately assured, or that no tax imposed under this  
130 chapter is due. If the decedent died prior to January 1, 2010, and such  
131 decedent's Connecticut taxable estate is two million dollars or less, or if  
132 the decedent died on or after January 1, 2010, [but prior to January 1,  
133 2011,] and such decedent's Connecticut taxable estate is three million  
134 five hundred thousand dollars or less, [or if the decedent died on or  
135 after January 1, 2011, and such decedent's Connecticut taxable estate is  
136 two million dollars or less,] the certificate of release of lien shall be  
137 issued by the court of probate. Such certificate may be recorded in the  
138 office of the town clerk of the town within which such real property is  
139 situated, and it shall be conclusive proof that such real property has

140 been released from the operation of such lien. The commissioner may  
 141 adopt regulations in accordance with the provisions of chapter 54 that  
 142 establish procedures to be followed by a court of probate or by said  
 143 commissioner, as the case may be, for issuing certificates of release of  
 144 lien, and that establish the requirements and conditions that must be  
 145 satisfied in order for a court of probate or for the commissioner, as the  
 146 case may be, to find that the payment of such tax is adequately assured  
 147 or that no tax imposed under this chapter is due.

148 Sec. 504. Subsection (a) of section 12-642 of the general statutes, as  
 149 amended by section 87 of public act 11-6, is repealed and the following  
 150 is substituted in lieu thereof (*Effective from passage and applicable to gifts*  
 151 *made during calendar years commencing on or after January 1, 2011*):

152 (a) (1) With respect to calendar years commencing prior to January  
 153 1, 2001, the tax imposed by section 12-640 for the calendar year shall be  
 154 at a rate of the taxable gifts made by the donor during the calendar  
 155 year set forth in the following schedule:

T70	Amount of Taxable Gifts	Rate of Tax
T71	Not over \$25,000	1%
T72	Over \$25,000	\$250, plus 2% of the excess
T73	but not over \$50,000	over \$25,000
T74	Over \$50,000	\$750, plus 3% of the excess
T75	but not over \$75,000	over \$50,000
T76	Over \$75,000	\$1,500, plus 4% of the excess
T77	but not over \$100,000	over \$75,000
T78	Over \$100,000	\$2,500, plus 5% of the excess
T79	but not over \$200,000	over \$100,000
T80	Over \$200,000	\$7,500, plus 6% of the excess
T81		over \$200,000

156 (2) With respect to the calendar years commencing January 1, 2001,  
 157 January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed  
 158 by section 12-640 for each such calendar year shall be at a rate of the



159 taxable gifts made by the donor during the calendar year set forth in  
160 the following schedule:

T82	Amount of Taxable Gifts	Rate of Tax
T83	Over \$25,000	\$250, plus 2% of the excess
T84	but not over \$50,000	over \$25,000
T85	Over \$50,000	\$750, plus 3% of the excess
T86	but not over \$75,000	over \$50,000
T87	Over \$75,000	\$1,500, plus 4% of the excess
T88	but not over \$100,000	over \$75,000
T89	Over \$100,000	\$2,500, plus 5% of the excess
T90	but not over \$675,000	over \$100,000
T91	Over \$675,000	\$31,250, plus 6% of the excess
T92		over \$675,000

161 (3) With respect to Connecticut taxable gifts, as defined in section  
162 12-643, made by a donor during a calendar year commencing on or  
163 after January 1, 2005, but prior to January 1, 2010, including the  
164 aggregate amount of all Connecticut taxable gifts made by the donor  
165 during all calendar years commencing on or after January 1, 2005, but  
166 prior to January 1, 2010, the tax imposed by section 12-640 for the  
167 calendar year shall be at the rate set forth in the following schedule,  
168 with a credit allowed against such tax for any tax previously paid to  
169 this state pursuant to this subdivision:

T93	Amount of Taxable Gifts	Rate of Tax
T94	Not over \$2,000,000	None
T95	Over \$2,000,000	
T96	but not over \$2,100,000	5.085% of the excess over \$0
T97	Over \$2,100,000	\$106,800 plus 8% of the excess
T98	but not over \$2,600,000	over \$2,100,000
T99	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T100	but not over \$3,100,000	over \$2,600,000
T101	Over \$3,100,000	\$190,800 plus 9.6% of the excess

T102	but not over \$3,600,000	over \$3,100,000
T103	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T104	but not over \$4,100,000	over \$3,600,000
T105	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T106	but not over \$5,100,000	over \$4,100,000
T107	Over \$5,100,000	\$402,800 plus 12% of the excess
T108	but not over \$6,100,000	over \$5,100,000
T109	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T110	but not over \$7,100,000	over \$6,100,000
T111	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T112	but not over \$8,100,000	over \$7,100,000
T113	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T114	but not over \$9,100,000	over \$8,100,000
T115	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T116	but not over \$10,100,000	over \$9,100,000
T117	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T118		over \$10,100,000

170 (4) With respect to Connecticut taxable gifts, as defined in section  
 171 12-643, made by a donor during a calendar year commencing on or  
 172 after January 1, 2010, [but prior to January 1, 2011,] including the  
 173 aggregate amount of all Connecticut taxable gifts made by the donor  
 174 during all calendar years commencing on or after January 1, 2005, the  
 175 tax imposed by section 12-640 for the calendar year shall be at the rate  
 176 set forth in the following schedule, with a credit allowed against such  
 177 tax for any tax previously paid to this state pursuant to this  
 178 subdivision or pursuant to subdivision (3) of this subsection, provided  
 179 such credit shall not exceed the amount of tax imposed by this section:

T119	Amount of Taxable Gifts	Rate of Tax
T120	Not over \$3,500,000	None
T121	Over \$3,500,000	7.2% of the excess
T122	but not over \$3,600,000	over \$3,500,000
T123	Over \$3,600,000	\$7,200 plus 7.8% of the excess

T124	but not over \$4,100,000	over \$3,600,000
T125	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T126	but not over \$5,100,000	over \$4,100,000
T127	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T128	but not over \$6,100,000	over \$5,100,000
T129	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T130	but not over \$7,100,000	over \$6,100,000
T131	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T132	but not over \$8,100,000	over \$7,100,000
T133	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T134	but not over \$9,100,000	over \$8,100,000
T135	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T136	but not over \$10,100,000	over \$9,100,000
T137	Over \$10,100,000	\$640,200 plus 12% of the excess
T138		over \$10,100,000

180 [(5) With respect to Connecticut taxable gifts, as defined in section  
 181 12-643, made by a donor during a calendar year commencing on or  
 182 after January 1, 2011, including the aggregate amount of all  
 183 Connecticut taxable gifts made by the donor during all calendar years  
 184 commencing on or after January 1, 2005, the tax imposed by section 12-  
 185 640 for the calendar year shall be at the rate set forth in the following  
 186 schedule, with a credit allowed against such tax for any tax previously  
 187 paid to this state pursuant to this subdivision or pursuant to  
 188 subdivision (3) or (4) of this subsection, provided such credit shall not  
 189 exceed the amount of tax imposed by this section:

T139	Amount of Taxable Gifts	Rate of Tax
T140	Not over \$2,000,000	None
T141	Over \$2,000,000	7.2% of the excess
T142	but not over \$3,600,000	over \$2,000,000
T143	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T144	but not over \$4,100,000	over \$3,600,000
T145	Over \$4,100,000	\$154,200 plus 8.4% of the excess

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T146	but not over \$5,100,000	over \$4,100,000
T147	Over \$5,100,000	\$238,200 plus 9.0% of the excess
T148	but not over \$6,100,000	over \$5,100,000
T149	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T150	but not over \$7,100,000	over \$6,100,000
T151	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T152	but not over \$8,100,000	over \$7,100,000
T153	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T154	but not over \$9,100,000	over \$8,100,000
T155	Over \$9,100,000	\$634,200 plus 11.4% of the excess
T156	but not over \$10,100,000	over \$9,100,000
T157	Over \$10,100,000	\$748,200 plus 12% of the excess
T158		over \$10,100,000]"