



General Assembly

January Session, 2015

Proposed Bill No. 6627

LCO No. 2356



* 0 2 3 5 6 *

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. FREY, 111th Dist.

AN ACT IMPLEMENTING A PORTABILITY RULE FOR ESTATES OF MARRIED TAXPAYERS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to implement a portability
- 2 rule under the state estate tax that mirrors the federal portability
- 3 election under which the estate of a married taxpayer may pass the
- 4 unused part of the estate and gift tax exclusion to a surviving spouse.

Statement of Purpose:

To implement a portability rule under the state estate tax that mirrors the federal portability election.