



General Assembly

February Session, 2016

Governor's Bill No. 13

LCO No. 535

* SB00013F IN 040116 *

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. LOONEY, 11th Dist.

SEN. DUFF, 25th Dist.

REP. SHARKEY, 88th Dist.

REP. ARESIMOWICZ, 30th Dist.

AN ACT REDUCING CERTAIN PROBATE COURT FEES.

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

1 Section 1. Section 45a-107 of the 2016 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective from passage*):

4 (a) The basic fees for all proceedings in the settlement of the estate
5 of any deceased person, including succession and estate tax
6 proceedings, shall be in accordance with the provisions of this section.

7 (b) In the case of a decedent who dies on or after July 1, 2016, fees
8 shall be computed as follows:

9 (1) The basis for fees shall be (A) the greatest of (i) the gross estate
10 for succession tax purposes, as provided in section 12-349, (ii) the
11 inventory, including all supplements thereto, (iii) the Connecticut

12 taxable estate, as defined in section 12-391, or (iv) the gross estate for
 13 estate tax purposes, as provided in chapters 217 and 218, except as
 14 provided in subdivisions (5) and (6) of this subsection, plus (B) all
 15 damages recovered for injuries resulting in death, minus any hospital
 16 and medical expenses for treatment of such injuries resulting in death,
 17 minus any hospital and medical expenses for treatment of such injuries
 18 that are not reimbursable by medical insurance, and minus the
 19 attorney's fees and other costs and expenses of recovering such
 20 damages. Any portion of the basis for fees that is determined by
 21 property passing to the surviving spouse shall be reduced by fifty per
 22 cent. Except as provided in subdivisions (3) and (4) of this subsection,
 23 in no case shall the minimum fee be less than twenty-five dollars.

24 (2) Except as provided in subdivisions (3) and (4) of this subsection,
 25 fees shall be assessed in accordance with the following table:

T1	<u>Basis for Computation</u>		<u>Total Fee</u>
T2	<u>Of Fees</u>		
T3	<u>0 to \$500</u>		<u>\$25</u>
T4	<u>\$501 to \$1,000</u>		<u>\$50</u>
T5	<u>\$1,000 to \$10,000</u>		<u>\$50, plus 1% of all</u>
T6			<u>in excess of \$1,000</u>
T7	<u>\$10,000 to \$500,000</u>		<u>\$150, plus .35% of all</u>
T8			<u>in excess of \$10,000</u>
T9	<u>\$500,000 to \$2,000,000</u>		<u>\$1,865, plus .25% of all</u>
T10			<u>in excess of \$500,000</u>
T11	<u>\$2,000,000 to \$8,877,000</u>		<u>\$5,615 plus .5% of all</u>
T12			<u>in excess of \$2,000,000</u>
T13	<u>\$8,877,000 and over</u>		<u>\$40,000</u>

26 (3) Notwithstanding the provisions of subdivision (1) of this
 27 subsection, if the basis for fees is less than ten thousand dollars and a
 28 full estate is opened, the minimum fee shall be one hundred fifty
 29 dollars.

30 (4) In any matter in which the Commissioner of Administrative
31 Services is the legal representative of the estate pursuant to section 4a-
32 16, the fee shall be the lesser of (A) the amount calculated under
33 subdivisions (1) and (2) of this subsection, or (B) the amount collected
34 by the Commissioner of Administrative Services after paying the
35 expense of funeral and burial in accordance with section 17b-84.

36 (5) In the case of a deceased person who was domiciled in this state
37 on the date of his or her death, the gross estate for estate tax purposes
38 shall, for the purpose of determining the basis for fees pursuant to
39 subdivision (1) of this subsection, be reduced by the fair market value
40 of any real property or tangible personal property of the deceased
41 person situated outside of this state.

42 (6) In the case of a deceased person who was not domiciled in this
43 state on the date of his or her death but who owned real property or
44 tangible personal property situated in this state on the date of his or
45 her death, only the fair market value of such real property or tangible
46 personal property situated in this state shall be included in the basis
47 for fees pursuant to subdivision (1) of this subsection.

48 ~~[(b)]~~ (c) In the case of a decedent who dies on or after January 1,
49 2015, and prior to July 1, 2016, fees shall be computed as follows:

50 (1) The basis for fees shall be (A) the greatest of (i) the gross estate
51 for succession tax purposes, as provided in section 12-349, (ii) the
52 inventory, including all supplements thereto, (iii) the Connecticut
53 taxable estate, as defined in section 12-391, or (iv) the gross estate for
54 estate tax purposes, as provided in chapters 217 and 218, except as
55 provided in subdivisions (5) and (6) of this subsection, plus (B) all
56 damages recovered for injuries resulting in death, minus any hospital
57 and medical expenses for treatment of such injuries resulting in death,
58 minus any hospital and medical expenses for treatment of such injuries
59 that are not reimbursable by medical insurance, and minus the
60 attorney's fees and other costs and expenses of recovering such
61 damages. Any portion of the basis for fees that is determined by

62 property passing to the surviving spouse shall be reduced by fifty per
 63 cent. Except as provided in subdivisions (3) and (4) of this subsection,
 64 in no case shall the minimum fee be less than twenty-five dollars.

65 (2) Except as provided in subdivisions (3) and (4) of this subsection,
 66 fees shall be assessed in accordance with the following table:

T14	Basis for Computation	
T15	Of Fees	Total Fee
T16	0 to \$500	\$25
T17	\$501 to \$1,000	\$50
T18	\$1,000 to \$10,000	\$50, plus 1% of all
T19		in excess of \$1,000
T20	\$10,000 to \$500,000	\$150, plus .35% of all
T21		in excess of \$10,000
T22	\$500,000 to \$2,000,000	\$1,865, plus .25% of all
T23		in excess of \$500,000
T24	\$2,000,000 and over	\$5,615 plus .5% of all
T25		in excess of \$2,000,000

67 (3) Notwithstanding the provisions of subdivision (1) of this
 68 subsection, if the basis for fees is less than ten thousand dollars and a
 69 full estate is opened, the minimum fee shall be one hundred fifty
 70 dollars.

71 (4) In any matter in which the Commissioner of Administrative
 72 Services is the legal representative of the estate pursuant to section 4a-
 73 16, the fee shall be the lesser of (A) the amount calculated under
 74 subdivisions (1) and (2) of this subsection, or (B) the amount collected
 75 by the Commissioner of Administrative Services after paying the
 76 expense of funeral and burial in accordance with section 17b-84.

77 (5) In the case of a deceased person who was domiciled in this state
 78 on the date of his or her death, the gross estate for estate tax purposes
 79 shall, for the purpose of determining the basis for fees pursuant to

80 subdivision (1) of this subsection, be reduced by the fair market value
 81 of any real property or tangible personal property of the deceased
 82 person situated outside of this state.

83 (6) In the case of a deceased person who was not domiciled in this
 84 state on the date of his or her death but who owned real property or
 85 tangible personal property situated in this state on the date of his or
 86 her death, only the fair market value of such real property or tangible
 87 personal property situated in this state shall be included in the basis
 88 for fees pursuant to subdivision (1) of this subsection.

89 [(c)] (d) For estates in which proceedings were commenced on or
 90 after January 1, 2011, for decedents who died before January 1, 2015,
 91 fees shall be computed as follows:

92 (1) The basis for fees shall be (A) the greatest of (i) the gross estate
 93 for succession tax purposes, as provided in section 12-349, (ii) the
 94 inventory, including all supplements thereto, (iii) the Connecticut
 95 taxable estate, as defined in section 12-391, or (iv) the gross estate for
 96 estate tax purposes, as provided in chapters 217 and 218, except as
 97 provided in subdivisions (5) and (6) of this subsection, plus (B) all
 98 damages recovered for injuries resulting in death, minus any hospital
 99 and medical expenses for treatment of such injuries resulting in death,
 100 minus any hospital and medical expenses for treatment of such injuries
 101 that are not reimbursable by medical insurance, and minus the
 102 attorney's fees and other costs and expenses of recovering such
 103 damages. Any portion of the basis for fees that is determined by
 104 property passing to the surviving spouse shall be reduced by fifty per
 105 cent. Except as provided in subdivisions (3) and (4) of this subsection,
 106 in no case shall the minimum fee be less than twenty-five dollars.

107 (2) Except as provided in subdivisions (3) and (4) of this subsection,
 108 fees shall be assessed in accordance with the following table:

T26	Basis for Computation	
T27	Of Fees	Total Fee

T28	0 to \$500	\$25
T29	\$501 to \$1,000	\$50
T30	\$1,000 to \$10,000	\$50, plus 1% of all
T31		in excess of \$1,000
T32	\$10,000 to \$500,000	\$150, plus .35% of all
T33		in excess of \$10,000
T34	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T35		in excess of \$500,000
T36	\$4,754,000 and over	\$12,500

109 (3) Notwithstanding the provisions of subdivision (1) of this
110 subsection, if the basis for fees is less than ten thousand dollars and a
111 full estate is opened, the minimum fee shall be one hundred fifty
112 dollars.

113 (4) In any matter in which the Commissioner of Administrative
114 Services is the legal representative of the estate pursuant to section 4a-
115 16, the fee shall be the lesser of (A) the amount calculated under
116 subdivisions (1) and (2) of this subsection, or (B) the amount collected
117 by the Commissioner of Administrative Services after paying the
118 expense of funeral and burial in accordance with section 17b-84.

119 (5) In the case of a deceased person who was domiciled in this state
120 on the date of his or her death, the gross estate for estate tax purposes
121 shall, for the purpose of determining the basis for fees pursuant to
122 subdivision (1) of this subsection, be reduced by the fair market value
123 of any real property or tangible personal property of the deceased
124 person situated outside of this state.

125 (6) In the case of a deceased person who was not domiciled in this
126 state on the date of his or her death but who owned real property or
127 tangible personal property situated in this state on the date of his or
128 her death, only the fair market value of such real property or tangible
129 personal property situated in this state shall be included in the basis
130 for fees pursuant to subdivision (1) of this subsection.

131 [(d)] (e) For estates in which proceedings were commenced on or
 132 after April 1, 1998, and prior to January 1, 2011, fees shall be computed
 133 as follows:

134 (1) The basis for fees shall be (A) the gross estate for succession tax
 135 purposes, as provided in section 12-349, the inventory, including all
 136 supplements thereto, the Connecticut taxable estate, as defined in
 137 section 12-391, or the gross estate for estate tax purposes, as provided
 138 in chapters 217 and 218, whichever is greater, plus (B) all damages
 139 recovered for injuries resulting in death, minus any hospital and
 140 medical expenses for treatment of such injuries resulting in death,
 141 minus any hospital and medical expenses for treatment of such injuries
 142 that are not reimbursable by medical insurance and minus the
 143 attorney's fees and other costs and expenses of recovering such
 144 damages. Any portion of the basis for fees that is determined by
 145 property passing to the surviving spouse shall be reduced by fifty per
 146 cent. Except as provided in subdivision (3) of this subsection, in no
 147 case shall the minimum fee be less than twenty-five dollars.

148 (2) Except as provided in subdivisions (3) and (4) of this subsection,
 149 fees shall be assessed in accordance with the following table:

T37	Basis for Computation	
T38	Of Fees	Total Fee
T39	0 to \$500	\$25
T40	\$501 to \$1,000	\$50
T41	\$1,000 to \$10,000	\$50, plus 1% of all
T42		in excess of \$1,000
T43	\$10,000 to \$500,000	\$150, plus .35% of all
T44		in excess of \$10,000
T45	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T46		in excess of \$500,000
T47	\$4,754,000 and over	\$12,500

150 (3) Notwithstanding the provisions of subdivision (1) of this

151 subsection, if the basis for fees is less than ten thousand dollars and a
152 full estate is opened, the minimum fee shall be one hundred fifty
153 dollars.

154 (4) In estates where the gross taxable estate is less than six hundred
155 thousand dollars, in which no succession tax return is required to be
156 filed, a probate fee of .1 per cent shall be charged against non-solely-
157 owned real estate, in addition to any other fees computed under this
158 section.

159 [(e)] (f) A fee of fifty dollars shall be payable to the court by any
160 creditor applying to the Probate Court pursuant to section 45a-364 for
161 consideration of a claim. If such claim is allowed by the court, the court
162 may order the fiduciary to reimburse the amount of such fee from the
163 estate.

164 [(f)] (g) A fee of fifty dollars, plus the actual expenses of
165 rescheduling the adjourned hearing that are payable under section
166 45a-109, shall be payable to the court by any party who requests an
167 adjournment of a scheduled hearing or whose failure to appear
168 necessitates an adjournment, except that the court, for cause shown,
169 may waive either the fifty-dollar fee or the actual expenses of
170 rescheduling the adjourned hearing, or both.

171 [(g)] (h) A fee of two hundred fifty dollars shall be payable to the
172 Probate Court by a petitioner filing a motion to permit an attorney
173 who has not been admitted as an attorney under the provisions of
174 section 51-80 to appear pro hac vice in a matter in the Probate Court.

175 [(h)] (i) A fee of fifty dollars shall be payable to the Probate Court by
176 a petitioner filing a petition to open a safe deposit box under section
177 45a-277 or 45a-284.

178 [(i)] (j) A fee of fifty dollars shall be payable to the Probate Court by
179 a petitioner filing a petition for appointment of an estate examiner
180 under section 45a-317a.

181 [(j)] (k) The fee for mediation conducted by a member of the panel
182 established by the Probate Court Administrator is three hundred fifty
183 dollars per day or part thereof.

184 [(k)] (l) Except as provided in subsections [(e) to (j)] (f) to (k),
185 inclusive, of this section, in no event shall any fee exceed ten thousand
186 dollars for any estate in which proceedings were commenced prior to
187 April 1, 1998, and twelve thousand five hundred dollars for any estate
188 in which proceedings were commenced on or after April 1, 1998, for
189 decedents dying before January 1, 2015.

190 [(l)] (m) In the case of decedents who die on or after January 1, 2011:

191 (1) Any fees assessed under this section that are not paid within
192 thirty days of the date of an invoice from the Probate Court shall bear
193 interest at the rate of one-half of one per cent per month or portion
194 thereof until paid;

195 (2) If a tax return or a copy of a tax return required under
196 subparagraph (D) of subdivision (3) of subsection (b) of section 12-392
197 is not filed with a Probate Court by the due date for such return or
198 copy under subdivision (1) of subsection (b) of section 12-392 or by the
199 date an extension under subdivision (4) of subsection (b) of section 12-
200 392 expires, the fees that would have been due under this section if
201 such return or copy had been filed by such due date or expiration date
202 shall bear interest at the rate of one-half of one per cent per month or
203 portion thereof from the date that is thirty days after such due date or
204 expiration date, whichever is later, until paid. If a return or copy is
205 filed with a Probate Court on or before such due date or expiration
206 date, whichever is later, the fees assessed shall bear interest as
207 provided in subdivision (1) of this subsection;

208 (3) A Probate Court may extend the time for payment of any fees
209 under this section, including interest, if it appears to the court that
210 requiring payment by such due date or expiration date would cause
211 undue hardship. No additional interest shall accrue during the period

212 of such extension. A Probate Court may not waive interest outside of
213 any extension period;

214 (4) The interest requirements in subdivisions (1) and (2) of this
215 subsection shall not apply if:

216 (A) The basis for fees for the estate does not exceed forty thousand
217 dollars; or

218 (B) The basis for fees for the estate does not exceed five hundred
219 thousand dollars and any portion of the property included in the basis
220 for fees passes to a surviving spouse.

221 Sec. 2. Subsection (a) of section 45a-107b of the 2016 supplement to
222 the general statutes is repealed and the following is substituted in lieu
223 thereof (*Effective from passage*):

224 (a) The fees imposed under subsections (b) [~~(c) and (d)~~] to (e),
225 inclusive, of section 45a-107, as amended by this act, shall be a lien in
226 favor of the state of Connecticut upon any real property located in this
227 state that is included in the basis for fees of the estate of a deceased
228 person, from the due date until paid, with interest that may accrue in
229 addition thereto, except that such lien shall not be valid as against any
230 lienor, mortgagee, judgment creditor or bona fide purchaser until
231 notice of such lien is filed or recorded in the town clerk's office or place
232 where mortgages, liens and conveyances of such property are required
233 by statute to be filed or recorded.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	45a-107
Sec. 2	<i>from passage</i>	45a-107b(a)

FIN *Joint Favorable*