



General Assembly

January Session, 2019

**Amendment**

LCO No. 7108



Offered by:  
SEN. KELLY, 21<sup>st</sup> Dist.

To: Senate Bill No. 902

File No. 371

Cal. No. 194

**"AN ACT CONCERNING HIGH DEDUCTIBLE HEALTH PLANS."**

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

3 "Sec. 501. (NEW) (*Effective July 1, 2019, and applicable to income years*  
4 *commencing on or after January 1, 2019*) (a) Each employer that employs  
5 one or more employees in this state may claim a credit against the tax  
6 imposed under chapter 208 of the general statutes for any  
7 contributions that such employer makes to:

8 (1) A medical savings account or an Archer MSA that is (A)  
9 established for an employee in this state pursuant to Section 220 of the  
10 Internal Revenue Code of 1986 or any subsequent corresponding  
11 internal revenue code of the United States, as amended from time to  
12 time, and (B) associated with a high deductible health plan, as defined  
13 in said section; or

14 (2) A health savings account that is (A) established for an employee  
15 in this state pursuant to Section 223 of the Internal Revenue Code of

16 1986 or any subsequent corresponding internal revenue code of the  
17 United States, as amended from time to time, and (B) associated with a  
18 high deductible health plan, as defined in said section.

19 (b) The credit allowed pursuant to subsection (a) of this section shall  
20 be equal to the aggregate amount of contributions that such employer  
21 makes during the income year, provided:

22 (1) The aggregate amount of such credit shall not exceed:

23 (A) One thousand dollars per employee per income year; or

24 (B) The amount of tax due from such employer under chapter 208 of  
25 the general statutes; and

26 (2) Such credit may not be claimed in any other income year.

27 (c) An employer that claims a credit under this section shall provide  
28 any documentation required by the Commissioner of Revenue Services  
29 in a form and manner prescribed by said commissioner.

30 Sec. 502. Section 3-69a of the general statutes is repealed and the  
31 following is substituted in lieu thereof (*Effective July 1, 2019*):

32 (a) (1) For the fiscal year ending June 30, 2005, the funds received  
33 under this part, excluding the proceeds from the sale of property  
34 deposited in the Special Abandoned Property Fund in accordance with  
35 section 3-62h, shall be deposited in the General Fund.

36 (2) For the fiscal year ending June 30, 2006, and each fiscal year  
37 thereafter, a portion of the funds received under this part shall, upon  
38 deposit in the General Fund, be credited to the Citizens' Election Fund  
39 established in section 9-701 as follows: (A) For the fiscal year ending  
40 June 30, 2006, seventeen million dollars, (B) for the fiscal year ending  
41 June 30, 2007, sixteen million dollars, (C) for the fiscal year ending June  
42 30, 2008, seventeen million three hundred thousand dollars, [and] (D)  
43 for [the] each fiscal year ending June 30, 2009, [and each fiscal year  
44 thereafter,] to June 30, 2019, inclusive, the amount deposited for the

45 preceding fiscal year, adjusted in accordance with any change in the  
 46 consumer price index for all urban consumers for such preceding fiscal  
 47 year, as published by the United States Department of Labor, Bureau  
 48 of Labor Statistics, and (E) for each fiscal year ending June 30, 2020,  
 49 and each fiscal year thereafter, the amount deposited for the preceding  
 50 fiscal year, adjusted in accordance with any change in the consumer  
 51 price index for all urban consumers for such preceding fiscal year, as  
 52 published by the United States Department of Labor, Bureau of Labor  
 53 Statistics, and reduced by the aggregate amount of tax credits allowed  
 54 pursuant to section 501 of this act attributable to such fiscal year. The  
 55 State Treasurer shall determine such adjusted amount not later than  
 56 thirty days after the end of such preceding fiscal year.

57 (b) All costs incurred in the administration of this part, except as  
 58 provided in section 3-62h and subsection (a) of this section, and all  
 59 claims allowed under this part shall be paid from the General Fund."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2019, and applicable to income years commencing on or after January 1, 2019</i>	New section
Sec. 502	<i>July 1, 2019</i>	3-69a