



General Assembly

Amendment

January Session, 2021

LCO No. 7406



Offered by:
SEN. SOMERS, 18th Dist.

To: Subst. House Bill No. 6423

File No. 431

Cal. No. 320

(As Amended)

"AN ACT CONCERNING IMMUNIZATIONS."

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

3 "Sec. 501. (NEW) (Effective January 1, 2022, and applicable to taxable years
4 commencing on or after January 1, 2022) (a) As used in this section (1)
5 "eligible taxpayer" means a resident of this state who is the parent or
6 guardian of a child who (A) presented a statement, pursuant to section
7 10-204a of the general statutes, as amended by this act, that
8 immunization would be contrary to the religious beliefs of such child or
9 of such parent or guardian, prior to the (i) (I) enrollment of such child in
10 any program operated by a public or nonpublic school under the
11 jurisdiction of a local or regional board of education, or similar body
12 governing a nonpublic school, or (II) entry of such child into seventh
13 grade, and (ii) effective date of any public or special act eliminating such
14 exemption from immunization, and (B) as a result of the elimination of
15 such exemption, was required to unenroll such child from such public

16 or nonpublic school; and (2) "resident of this state" has the same
17 meaning as provided in subsection (a) of section 12-701 of the general
18 statutes.

19 (b) Any eligible taxpayer subject to the tax under chapter 229 of the
20 general statutes shall be allowed a credit against the tax imposed under
21 said chapter, other than the liability imposed under section 12-707 of the
22 general statutes, in an amount equal to fifty per cent of the current
23 program expenditures per resident student, as defined in section 10-262f
24 of the general statutes, for the school district where such child resides.
25 Such credit shall be allowed for each child of an eligible taxpayer who
26 was unenrolled due to the elimination of the exemption from
27 immunization requirements for each taxable year that such child is
28 unable to attend public or nonpublic school due to such elimination."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>January 1, 2022, and applicable to taxable years commencing on or after January 1, 2022</i>	New section