



General Assembly

February Session, 2022

**Proposed Bill No. 28**

LCO No. 531



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. LOONEY, 11th Dist.

**AN ACT ESTABLISHING A CAPITAL GAINS SURCHARGE.**

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

- 1 That title 12 of the general statutes be amended to establish, for
- 2 taxable years commencing on or after January 1, 2022, a surcharge of one
- 3 per cent of the net gain from the sale or exchange of capital assets on a
- 4 taxpayer whose Connecticut adjusted gross income is equal to or greater
- 5 than the threshold amount specified in section 12-700 of the general
- 6 statutes for imposition of the highest marginal rate on such taxpayer.

**Statement of Purpose:**

To establish a surcharge on certain taxpayers of one per cent of the net gain from the sale or exchange of capital assets.