



Substitute House Bill No. 6549

Public Act No. 23-117

**AN ACT CONCERNING MODIFICATION OF AND REPEALING
OBSOLETE PROVISIONS AND STATUTES RELEVANT TO THE
LABOR DEPARTMENT.**

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

Section 1. Subsection (b) of section 10-95h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) On or before November fifteenth, annually:

[(1) The Labor Commissioner shall submit the following to the joint standing committees of the General Assembly having cognizance of matters relating to education, higher education and employment advancement and labor: (A) Information identifying general economic trends in the state; (B) occupational information regarding the public and private sectors, such as continuous data on occupational movements; and (C) information identifying emerging regional, state and national workforce needs over the next ten years.]

[(2)] The executive director of the Technical Education and Career System shall submit the following to the joint standing committees of the General Assembly having cognizance of matters relating to education, higher education and employment advancement and labor:

Substitute House Bill No. 6549

[(A)] (1) Information ensuring that the curriculum of the Technical Education and Career System is incorporating those workforce skills [that will be needed for the next ten years, as identified by the Labor Commissioner in subdivision (1) of this subsection, into the technical education and career schools; (B)] required for future workforce development; (2) information regarding the employment status of students who graduate from or complete an approved program of study at the Technical Education and Career System, including, but not limited to: [(i)] (A) Demographics such as age and gender, [(ii)] (B) course and program enrollment and completion, [(iii)] (C) employment status, and [(iv)] wages prior to enrolling and after graduating; (C)] (D) available wage data; (3) an assessment of the adequacy of the resources available to the Technical Education and Career System as the system develops and refines programs to meet existing and emerging workforce needs; [(D)] (4) recommendations to the Technical Education and Career System board to carry out the provisions of [subparagraphs (A) to (C), inclusive, of this subdivision; (E)] subdivisions (1) to (3), inclusive, of this subsection; and (5) information regarding staffing needs at each technical education and career school for the current academic year. [; and (F) information regarding the transition process of the Technical Education and Career System as an independent agency, including, but not limited to, the actions taken by the Technical Education and Career System board and the executive director to create a budget process and maintain programmatic consistency for students enrolled in the technical education and career system.] The executive director shall collaborate with the Labor Commissioner to obtain information as needed to carry out the provisions of this subsection.

Sec. 2. Subsection (a) of section 31-2 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) The Labor Commissioner shall collect information upon the subject of labor, [its relation to capital,] the hours of labor, the earnings

Substitute House Bill No. 6549

of laboring [men and women] individuals and the means of promoting their material, social [,] and intellectual [and moral] prosperity, and may summon and examine under oath such witnesses, and may direct the production of, and examine or cause to be produced and examined, such books, records, vouchers, memoranda, documents, letters, contracts or other papers in relation thereto as he deems necessary, and shall have the same powers in relation thereto as are vested in magistrates in taking depositions, but for this purpose persons shall not be required to leave the vicinity of their residences or places of business.

Sec. 3. Subsections (s) and (t) of section 31-71k of the general statutes are repealed and the following is substituted in lieu thereof (*Effective from passage*):

[(s) The Labor Commissioner, within available appropriations, may conduct a study of payroll card usage and the actual incidence of associated fees. Not later than October 1, 2018, the commissioner shall determine whether such a study shall be conducted, and shall report such determination, or the status or results of such a study if such a study has already been initiated or conducted, in accordance with the provisions of section 11-4a, to the joint standing committee of the General Assembly having cognizance of matters relating to labor.]

[(t)] (s) The Labor Commissioner may adopt regulations, in accordance with the provisions of chapter 54, to ensure compliance with this section.

Sec. 4. Subsection (b) of section 51-164n of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) Notwithstanding any provision of the general statutes, any person who is alleged to have committed (1) a violation under the provisions of section 1-9, 1-10, 1-11, 2-71h, 4b-13, 7-13, 7-14, 7-35 or 7-41, subsection (c)

Substitute House Bill No. 6549

of section 7-66, section 7-83, 7-147h, 7-148, 7-148f, 7-148o, 7-283, 7-325, 7-393, 8-12, 8-25, 8-27, 9-63, 9-322, 9-350, 10-185, 10-193, 10-197, 10-198, 10-230, 10-251, 10-254, 10a-35, 12-52, 12-54, 12-129b or 12-170aa, subdivision (3) of subsection (e) of section 12-286, section 12-286a, 12-292, 12-314b or 12-326g, subdivision (4) of section 12-408, subdivision (3), (5) or (6) of section 12-411, section 12-435c, 12-476a, 12-476b, 12-476c, 12-487, 13a-71, 13a-107, 13a-113, 13a-114, 13a-115, 13a-117b, 13a-123, 13a-124, 13a-139, 13a-140, 13a-143b, 13a-253, 13a-263 or 13b-39f, subsection (f) of section 13b-42, section 13b-90 or 13b-100, subsection (a) of section 13b-108, section 13b-221 or 13b-292, subsection (a) or (b) of section 13b-324, section 13b-336, 13b-337, 13b-338, 13b-410a, 13b-410b or 13b-410c, subsection (a), (b) or (c) of section 13b-412, section 13b-414 or 14-4, subdivision (2) of subsection (a) of section 14-12, subsection (d) of section 14-12, subsection (f) of section 14-12a, subsection (a) of section 14-15a, section 14-16c, 14-20a or 14-27a, subsection (f) of section 14-34a, subsection (d) of section 14-35, section 14-43, 14-44j, 14-49, 14-50a, 14-58 or 14-62a, subsection (b) of section 14-66, section 14-66a or 14-67a, subsection (g) of section 14-80, subsection (f) or (i) of section 14-80h, section 14-97a or 14-98, subsection (a), (b) or (d) of section 14-100a, section 14-100b, 14-103a, 14-106a, 14-106c, 14-145a or 14-146, subsection (b) of section 14-147, section 14-152, 14-153, 14-161 or 14-163b, subsection (f) of section 14-164i, section 14-213b or 14-219, subdivision (1) of section 14-223a, subsection (d) of section 14-224, section 14-240, 14-250, 14-253a, 14-261a, 14-262, 14-264, 14-266, 14-267a, 14-269, 14-270, 14-272b, 14-274, 14-275 or 14-275a, subsection (c) of section 14-275c, section 14-276, subsection (a) or (b) of section 14-277, section 14-278, 14-279 or 14-280, subsection (b), (e) or (h) of section 14-283, section 14-283d, 14-283e, 14-283f, 14-283g, 14-291, 14-293b, 14-296aa, 14-298a, 14-300, 14-300d, 14-300f, 14-319, 14-320, 14-321, 14-325a, 14-326, 14-330 or 14-332a, subdivision (1), (2) or (3) of section 14-386a, section 15-15e, 15-25 or 15-33, subdivision (1) of section 15-97, subsection (a) of section 15-115, section 16-15, 16-16, 16-44, 16-256e, 16-278 or 16a-15, subsection (a) of section 16a-21, section 16a-22, subsection (a) or (b) of section 16a-22h,

Substitute House Bill No. 6549

section 16a-106, 17a-24, 17a-145, 17a-149 or 17a-152, subsection (b) of section 17a-227, section 17a-465, subsection (c) of section 17a-488, section 17b-124, 17b-131, 17b-137, 19a-33, 19a-39 or 19a-87, subsection (b) of section 19a-87a, section 19a-91, 19a-102a, 19a-102b, 19a-105, 19a-107, 19a-113, 19a-215, 19a-216a, 19a-219, 19a-222, 19a-224, 19a-286, 19a-287, 19a-297, 19a-301, 19a-309, 19a-335, 19a-336, 19a-338, 19a-339, 19a-340, 19a-425, 19a-442, 19a-502, 19a-565, 20-7a, 20-14, 20-153a, 20-158, 20-231, 20-233, 20-249, 20-257, 20-265, 20-324e, 20-329c or 20-329g, subsection (b) of section 20-334, section 20-341l, 20-366, 20-482, 20-597, 20-608, 20-610, 20-623, 21-1, 21-38, 21-39, 21-43, 21-47, 21-48 or 21-63, subsection (d) of section 21-71, section 21-76a or 21-100, subsection (c) of section 21a-2, subdivision (1) of section 21a-19, section 21a-20 or 21a-21, subdivision (1) of subsection (b) of section 21a-25, section 21a-26 or 21a-30, subsection (a) of section 21a-37, section 21a-46, 21a-61, 21a-63, 21a-70b or 21a-77, subsection (b) or (c) of section 21a-79, section 21a-85 or 21a-154, subdivision (1) of subsection (a) of section 21a-159, section 21a-278b, subsection (c), (d) or (e) of section 21a-279a, section 21a-421eee, 21a-421fff, 21a-421hhh, subsection (a) of section 21a-430, section 22-12b, 22-13, 22-14, 22-15, 22-16, 22-26g, 22-30, 22-34, 22-35, 22-36, 22-38, 22-39, 22-39f, 22-49, 22-54, 22-61j or 22-61l, subdivision (1) of subsection (n) of section 22-61l, subsection (f) of section 22-61m, subdivision (1) of subsection (f) of section 22-61m, section 22-84, 22-89, 22-90, 22-96, 22-98, 22-99, 22-100 or 22-111o, subsection (d) of section 22-118l, section 22-167, subsection (c) of section 22-277, section 22-278, 22-279, 22-280a, 22-318a, 22-320h, 22-324a or 22-326, subsection (b), subdivision (1) or (2) of subsection (e) or subsection (g) of section 22-344, subsection (a) or (b) of section 22-344b, section 22-344c, subsection (d) of section 22-344d, section 22-344f, 22-350a, 22-354, 22-359, 22-366, 22-391, 22-413, 22-414, 22-415, 22-415c, 22a-66a or 22a-246, subsection (a) of section 22a-250, section 22a-256g, subsection (e) of section 22a-256h, section 22a-363 or 22a-381d, subsections (c) and (d) of section 22a-381e, section 22a-449, 22a-450, 22a-461, 23-4b, 23-38, 23-45, 23-46 or 23-61b, subsection (a) or subdivision (1) of subsection (c) of section 23-65, section 25-37 or 25-40,

Substitute House Bill No. 6549

subsection (a) of section 25-43, section 25-43d, 25-135, 26-18, 26-19, 26-21, 26-31, 26-40, 26-40a, 26-42, 26-43, 26-49, 26-54, 26-55, 26-56, 26-58 or 26-59, subdivision (1) of subsection (d) of section 26-61, section 26-64, subdivision (1) of section 26-76, section 26-79, 26-87, 26-89, 26-91, 26-94, 26-97, 26-98, 26-104, 26-105, 26-107, 26-114a, 26-117, subsection (b) of section 26-127, 26-128, 26-128a, 26-131, 26-132, 26-138, 26-139 or 26-141, subdivision (1) of section 26-186, section 26-207, 26-215, 26-217 or 26-224a, subdivision (1) of section 26-226, section 26-227, 26-230, 26-231, 26-232, 26-244, 26-257a, 26-260, 26-276, 26-280, 26-284, 26-285, 26-286, 26-287, 26-288, 26-290, 26-291a, 26-292, 26-294, 27-107, 28-13, 29-6a, 29-16, 29-17, 29-25, 29-143o, 29-143z or 29-156a, subsection (b), (d), (e), (g) or (h) of section 29-161q, section 29-161y or 29-161z, subdivision (1) of section 29-198, section 29-210, 29-243 or 29-277, subsection (c) of section 29-291c, section 29-316 or 29-318, subsection (b) of section 29-335a, section 29-381, 30-19f, 30-48a or 30-86a, subsection (b) of section 30-89, subsection (c) or (d) of section 30-117, section 31-3, 31-10, 31-11, 31-12, 31-13, 31-14, 31-15, 31-16, 31-18, 31-23, 31-24, 31-25, 31-32, 31-36, [31-38, 31-40, 31-44,] 31-47 or 31-48, subsection (b) of section 31-48b, section 31-51, 31-51g, 31-52, 31-52a, 31-53 or 31-54, subsection (a) or (c) of section 31-69, section 31-70, 31-74, 31-75, 31-76, 31-76a, 31-89b or 31-134, subsection (i) of section 31-273, section 31-288, 31-348, 33-624, 33-1017, 34-13d or 34-412, subdivision (1) of section 35-20, subsection (a) of section 36a-57, subsection (b) of section 36a-665, section 36a-699, 36a-739, 36a-787, 38a-2 or 38a-140, subsection (a) or (b) of section 38a-278, section 38a-479qq, 38a-479rr, 38a-506, 38a-548, 38a-626, 38a-680, 38a-713, 38a-733, 38a-764, 38a-786, 38a-828, 38a-829, 38a-885, 42-133hh, 42-230, 42-470 or 42-480, subsection (a) or (c) of section 43-16q, section 45a-283, 45a-450, 45a-634 or 45a-658, subdivision (13) or (14) of section 46a-54, section 46a-59, 46a-81b, 46b-22, 46b-24, 46b-34, 46b-38d, 47-34a, 47-47 or 47-53, subsection (i) of section 47a-21, subdivision (1) of subsection (k) of section 47a-21, section 49-2a, 49-8a, 49-16, 52-143 or 52-289, subsection (j) of section 52-362, section 53-133, 53-199, 53-212a, 53-249a, 53-252, 53-264, 53-280, 53-290a, 53-302a, 53-303e, 53-311a, 53-314, 53-321, 53-322, 53-

Substitute House Bill No. 6549

323 or 53-331, subsection (b) of section 53-343a, section 53-344, subsection (b) or (c) of section 53-344b, subsection (b) of section 53-345a, section 53-377, 53-422 or 53-450 or subsection (i) of section 54-36a, or (2) a violation under the provisions of chapter 268, or (3) a violation of any regulation adopted in accordance with the provisions of section 12-484, 12-487 or 13b-410, or (4) a violation of any ordinance, regulation or bylaw of any town, city or borough, except violations of building codes and the health code, for which the penalty exceeds ninety dollars but does not exceed two hundred fifty dollars, unless such town, city or borough has established a payment and hearing procedure for such violation pursuant to section 7-152c, shall follow the procedures set forth in this section.

Sec. 5. Subsection (e) of section 8-336p of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(e) (1) Any contribution to the Housing Trust Fund made pursuant to subsection (d) of this section shall be distributed as designated by its contributor, except that not more than fifty per cent of the contribution may be designated. If no designation is specified, such funds shall be used by the commissioner to further the purposes of sections 8-336m to 8-336q, inclusive.

[(2) In each fiscal year that the Housing Trust Fund has funds available for distribution, the commissioner shall allocate from said fund three hundred thousand dollars for funding matching grants to be dedicated to funding purchases of primary residences pursuant to the provisions of sections 31-51ww to 31-51eee, inclusive.]

[(3)] (2) Any unexpended or unallocated amounts in the Housing Trust Fund for any fiscal year may be carried over to the succeeding fiscal year and adjustments may be made for short fiscal periods.

Substitute House Bill No. 6549

Sec. 6. Subsection (a) of section 12-217x of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) For purposes of this section, "human capital investment" means the amount paid or incurred by a corporation on (1) job training which occurs in this state for persons who are employed in this state; (2) work education programs in this state including, but not limited to, programs in public high schools and work education-diversified occupations programs in this state; (3) worker training and education for persons who are employed in this state provided by institutions of higher education in this state; (4) donations or capital contributions to institutions of higher education in this state for improvements or advancements of technology, including physical plant improvements; (5) planning, site preparation, construction, renovation or acquisition of facilities in this state for the purpose of establishing a child care center, as described in section 19a-77, in this state to be used primarily by the children of employees who are employed in this state; and (6) subsidies to employees who are employed in this state for child care to be provided in this state. [; and (7) contributions made to the Individual Development Account Reserve Fund, as defined in section 31-51ww.]

Sec. 7. Subsection (a) of section 12-217aaa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) As used in this section, (1) "accumulated credits" means the amount of credits allowed, in accordance with the provisions of section 12-217n, that have not been taken through an applicant's last income year completed prior to the date of an application submitted as provided in subsection (b) of this section, (2) "commissioner" means the Commissioner of Economic and Community Development, and (3) "human capital investment" means the amount paid or incurred by a corporation on (A) job training which occurs in this state for persons

Substitute House Bill No. 6549

who are employed in this state; (B) work education programs in this state, including, but not limited to, programs in public high schools and work education-diversified occupations programs in this state; (C) worker training and education for persons who are employed in this state provided by institutions of higher education in this state; (D) donations or capital contributions to institutions of higher education in this state for improvements or advancements of technology, including physical plant improvements; (E) planning, site preparation, construction, renovation or acquisition of facilities in this state for the purpose of establishing a child care center, as described in section 19a-77, in this state to be used primarily by the children of employees who are employed in this state; and (F) subsidies to employees who are employed in this state for child care to be provided in this state. [; and (G) contributions made to the Individual Development Account Reserve Fund, as defined in section 31-51ww.]

Sec. 8. Subparagraph (B) of subdivision (20) of subsection (a) of section 12-701 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(B) There shall be subtracted therefrom:

(i) To the extent properly includable in gross income for federal income tax purposes, any income with respect to which taxation by any state is prohibited by federal law;

(ii) To the extent allowable under section 12-718, exempt dividends paid by a regulated investment company;

(iii) To the extent properly includable in gross income for federal income tax purposes, the amount of any refund or credit for overpayment of income taxes imposed by this state, or any other state of the United States or a political subdivision thereof, or the District of Columbia;

Substitute House Bill No. 6549

(iv) To the extent properly includable in gross income for federal income tax purposes and not otherwise subtracted from federal adjusted gross income pursuant to clause (x) of this subparagraph in computing Connecticut adjusted gross income, any tier 1 railroad retirement benefits;

(v) To the extent any additional allowance for depreciation under Section 168(k) of the Internal Revenue Code for property placed in service after September 27, 2017, was added to federal adjusted gross income pursuant to subparagraph (A)(ix) of this subdivision in computing Connecticut adjusted gross income, twenty-five per cent of such additional allowance for depreciation in each of the four succeeding taxable years;

(vi) To the extent properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut;

(vii) To the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such gain was recognized;

(viii) Any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such interest on indebtedness is not deductible in determining federal adjusted gross income and is attributable to a trade or business carried on by such individual;

Substitute House Bill No. 6549

(ix) Ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income which is subject to taxation under this chapter but exempt from federal income tax, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such expenses and premiums are not deductible in determining federal adjusted gross income and are attributable to a trade or business carried on by such individual;

(x) (I) For taxable years commencing prior to January 1, 2019, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than fifty thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than fifty thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than sixty thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than sixty thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes;

(II) For taxable years commencing prior to January 1, 2019, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is fifty thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is fifty thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is sixty

Substitute House Bill No. 6549

thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is sixty thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code;

(III) For the taxable year commencing January 1, 2019, and each taxable year thereafter, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and

(IV) For the taxable year commencing January 1, 2019, and each taxable year thereafter, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is seventy-five thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is seventy-five thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is one hundred thousand dollars or more or for a person who files a return under the federal income tax as a head

Substitute House Bill No. 6549

of household whose federal adjusted gross income for such taxable year is one hundred thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code;

(xi) To the extent properly includable in gross income for federal income tax purposes, any amount rebated to a taxpayer pursuant to section 12-746;

(xii) To the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, any distribution to such beneficiary from any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state;

(xiii) To the extent allowable under section 12-701a, contributions to accounts established pursuant to any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state;

(xiv) To the extent properly includable in gross income for federal income tax purposes, the amount of any Holocaust victims' settlement payment received in the taxable year by a Holocaust victim;

[(xv) To the extent properly includable in gross income for federal income tax purposes of an account holder, as defined in section 31-51ww, interest earned on funds deposited in the individual development account, as defined in section 31-51ww, of such account holder;]

Substitute House Bill No. 6549

[(xvi)] (xv) To the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, as defined in section 3-123aa, interest, dividends or capital gains earned on contributions to accounts established for the designated beneficiary pursuant to the Connecticut Homecare Option Program for the Elderly established by sections 3-123aa to 3-123ff, inclusive;

[(xvii)] (xvi) To the extent properly includable in gross income for federal income tax purposes, any income received from the United States government as retirement pay for a retired member of (I) the Armed Forces of the United States, as defined in Section 101 of Title 10 of the United States Code, or (II) the National Guard, as defined in Section 101 of Title 10 of the United States Code;

[(xviii)] (xvii) To the extent properly includable in gross income for federal income tax purposes for the taxable year, any income from the discharge of indebtedness in connection with any reacquisition, after December 31, 2008, and before January 1, 2011, of an applicable debt instrument or instruments, as those terms are defined in Section 108 of the Internal Revenue Code, as amended by Section 1231 of the American Recovery and Reinvestment Act of 2009, to the extent any such income was added to federal adjusted gross income pursuant to subparagraph (A)(xi) of this subdivision in computing Connecticut adjusted gross income for a preceding taxable year;

[(xix)] (xviii) To the extent not deductible in determining federal adjusted gross income, the amount of any contribution to a manufacturing reinvestment account established pursuant to section 32-9zz in the taxable year that such contribution is made;

[(xx)] (xix) To the extent properly includable in gross income for federal income tax purposes, (I) for the taxable year commencing January 1, 2015, ten per cent of the income received from the state teachers' retirement system, (II) for the taxable years commencing

Substitute House Bill No. 6549

January 1, 2016, to January 1, 2020, inclusive, twenty-five per cent of the income received from the state teachers' retirement system, and (III) for the taxable year commencing January 1, 2021, and each taxable year thereafter, fifty per cent of the income received from the state teachers' retirement system or, for a taxpayer whose federal adjusted gross income does not exceed the applicable threshold under clause [(xxi)] (xx) of this subparagraph, the percentage pursuant to said clause of the income received from the state teachers' retirement system, whichever deduction is greater;

[(xxi)] (xx) To the extent properly includable in gross income for federal income tax purposes, except for retirement benefits under clause (iv) of this subparagraph and retirement pay under clause [(xvii)] (xvi) of this subparagraph, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a head of household whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, (I) for the taxable year commencing January 1, 2019, fourteen per cent of any pension or annuity income, (II) for the taxable year commencing January 1, 2020, twenty-eight per cent of any pension or annuity income, (III) for the taxable year commencing January 1, 2021, forty-two per cent of any pension or annuity income, and (IV) for the taxable year commencing January 1, 2022, and each taxable year thereafter, one hundred per cent of any pension or annuity income;

[(xxii)] (xxi) The amount of lost wages and medical, travel and housing expenses, not to exceed ten thousand dollars in the aggregate,

Substitute House Bill No. 6549

incurred by a taxpayer during the taxable year in connection with the donation to another person of an organ for organ transplantation occurring on or after January 1, 2017;

[(xxiii)] (xxii) To the extent properly includable in gross income for federal income tax purposes, the amount of any financial assistance received from the Crumbling Foundations Assistance Fund or paid to or on behalf of the owner of a residential building pursuant to sections 8-442 and 8-443;

[(xxiv)] (xxiii) To the extent properly includable in gross income for federal income tax purposes, the amount calculated pursuant to subsection (b) of section 12-704g for income received by a general partner of a venture capital fund, as defined in 17 CFR 275.203(l)-1, as amended from time to time;

[(xxv)] (xxiv) To the extent any portion of a deduction under Section 179 of the Internal Revenue Code was added to federal adjusted gross income pursuant to subparagraph (A)(xiv) of this subdivision in computing Connecticut adjusted gross income, twenty-five per cent of such disallowed portion of the deduction in each of the four succeeding taxable years;

[(xxvi)] (xxv) To the extent properly includable in gross income for federal income tax purposes, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a head of household whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand

Substitute House Bill No. 6549

dollars, (I) for the taxable year commencing January 1, 2023, twenty-five per cent of any distribution from an individual retirement account other than a Roth individual retirement account, (II) for the taxable year commencing January 1, 2024, fifty per cent of any distribution from an individual retirement account other than a Roth individual retirement account, (III) for the taxable year commencing January 1, 2025, seventy-five per cent of any distribution from an individual retirement account other than a Roth individual retirement account, and (IV) for the taxable year commencing January 1, 2026, and each taxable year thereafter, any distribution from an individual retirement account other than a Roth individual retirement account; and

[(xxvii)] (xxvi) To the extent properly includable in gross income for federal income tax purposes, for the taxable year commencing January 1, 2022, the amount or amounts paid or otherwise credited to any eligible resident of this state under (I) the 2020 Earned Income Tax Credit enhancement program from funding allocated to the state through the Coronavirus Relief Fund established under the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136, and (II) the 2021 Earned Income Tax Credit enhancement program from funding allocated to the state pursuant to Section 9901 of Subtitle M of Title IX of the American Rescue Plan Act of 2021, P.L. 117-2.

Sec. 9. Subsection (g) of section 46a-86 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(g) Any payment received by a complainant under this chapter or under any equivalent federal antidiscrimination law, either as a settlement of a claim or as an award made in a judicial or administrative proceeding, shall not be considered as income, resources or assets for the purpose of determining the eligibility of or amount of assistance to be received by such person in the month of receipt or the three months following receipt under the state supplement program, Medicaid or any

Substitute House Bill No. 6549

other medical assistance program, temporary family assistance program, state-administered general assistance program, or the temporary assistance for needy families program. After such time period, any remaining funds shall be subject to state and federal laws governing such programs. [, including, but not limited to, provisions concerning an individual development account, as defined in section 31-51ww.]

Sec. 10. Sections 31-38, 31-39a, 31-40, 31-40d, 31-40e, 31-40f, 31-40h, 31-40i, 31-42, 31-44, 31-45a, 31-51ww, 31-51xx, 31-51yy, 31-51zz, 31-51aaa, 31-51bbb, 31-51ccc, 31-51ddd, 31-51eee and 31-51fff of the general statutes are repealed. (*Effective from passage*)

Approved June 27, 2023