



General Assembly

Substitute Bill No. 6549

January Session, 2023



**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:

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2 repealed and the following is substituted in lieu thereof (*Effective from*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

4 (b) On or before November fifteenth, annually:

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

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

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

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

46 (a) The Labor Commissioner shall collect information upon the
47 subject of labor, [its relation to capital,] the hours of labor, the earnings
48 of laboring [men and women] individuals and the means of promoting
49 their material, social [,] and intellectual [and moral] prosperity, and may

50 summon and examine under oath such witnesses, and may direct the
51 production of, and examine or cause to be produced and examined, such
52 books, records, vouchers, memoranda, documents, letters, contracts or
53 other papers in relation thereto as he deems necessary, and shall have
54 the same powers in relation thereto as are vested in magistrates in taking
55 depositions, but for this purpose persons shall not be required to leave
56 the vicinity of their residences or places of business.

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

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

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

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

74 (b) Notwithstanding any provision of the general statutes, any person
75 who is alleged to have committed (1) a violation under the provisions of
76 section 1-9, 1-10, 1-11, 2-71h, 4b-13, 7-13, 7-14, 7-35 or 7-41, subsection (c)
77 of section 7-66, section 7-83, 7-147h, 7-148, 7-148f, 7-148o, 7-283, 7-325, 7-
78 393, 8-12, 8-25, 8-27, 9-63, 9-322, 9-350, 10-185, 10-193, 10-197, 10-198, 10-
79 230, 10-251, 10-254, 10a-35, 12-52, 12-54, 12-129b or 12-170aa, subdivision
80 (3) of subsection (e) of section 12-286, section 12-286a, 12-292, 12-314b or

81 12-326g, subdivision (4) of section 12-408, subdivision (3), (5) or (6) of
82 section 12-411, section 12-435c, 12-476a, 12-476b, 12-476c, 12-487, 13a-71,
83 13a-107, 13a-113, 13a-114, 13a-115, 13a-117b, 13a-123, 13a-124, 13a-139,
84 13a-140, 13a-143b, 13a-253, 13a-263 or 13b-39f, subsection (f) of section
85 13b-42, section 13b-90 or 13b-100, subsection (a) of section 13b-108,
86 section 13b-221 or 13b-292, subsection (a) or (b) of section 13b-324,
87 section 13b-336, 13b-337, 13b-338, 13b-410a, 13b-410b or 13b-410c,
88 subsection (a), (b) or (c) of section 13b-412, section 13b-414 or 14-4,
89 subdivision (2) of subsection (a) of section 14-12, subsection (d) of
90 section 14-12, subsection (f) of section 14-12a, subsection (a) of section
91 14-15a, section 14-16c, 14-20a or 14-27a, subsection (f) of section 14-34a,
92 subsection (d) of section 14-35, section 14-43, 14-44j, 14-49, 14-50a, 14-58
93 or 14-62a, subsection (b) of section 14-66, section 14-66a or 14-67a,
94 subsection (g) of section 14-80, subsection (f) or (i) of section 14-80h,
95 section 14-97a or 14-98, subsection (a), (b) or (d) of section 14-100a,
96 section 14-100b, 14-103a, 14-106a, 14-106c, 14-145a or 14-146, subsection
97 (b) of section 14-147, section 14-152, 14-153, 14-161 or 14-163b, subsection
98 (f) of section 14-164i, section 14-213b or 14-219, subdivision (1) of section
99 14-223a, subsection (d) of section 14-224, section 14-240, 14-250, 14-253a,
100 14-261a, 14-262, 14-264, 14-266, 14-267a, 14-269, 14-270, 14-272b, 14-274,
101 14-275 or 14-275a, subsection (c) of section 14-275c, section 14-276,
102 subsection (a) or (b) of section 14-277, section 14-278, 14-279 or 14-280,
103 subsection (b), (e) or (h) of section 14-283, section 14-283d, 14-283e, 14-
104 283f, 14-283g, 14-291, 14-293b, 14-296aa, 14-298a, 14-300, 14-300d, 14-
105 300f, 14-319, 14-320, 14-321, 14-325a, 14-326, 14-330 or 14-332a,
106 subdivision (1), (2) or (3) of section 14-386a, section 15-15e, 15-25 or 15-
107 33, subdivision (1) of section 15-97, subsection (a) of section 15-115,
108 section 16-15, 16-16, 16-44, 16-256e, 16-278 or 16a-15, subsection (a) of
109 section 16a-21, section 16a-22, subsection (a) or (b) of section 16a-22h,
110 section 16a-106, 17a-24, 17a-145, 17a-149 or 17a-152, subsection (b) of
111 section 17a-227, section 17a-465, subsection (c) of section 17a-488, section
112 17b-124, 17b-131, 17b-137, 19a-33, 19a-39 or 19a-87, subsection (b) of
113 section 19a-87a, section 19a-91, 19a-102a, 19a-102b, 19a-105, 19a-107,
114 19a-113, 19a-215, 19a-216a, 19a-219, 19a-222, 19a-224, 19a-286, 19a-287,
115 19a-297, 19a-301, 19a-309, 19a-335, 19a-336, 19a-338, 19a-339, 19a-340,

116 19a-425, 19a-442, 19a-502, 19a-565, 20-7a, 20-14, 20-153a, 20-158, 20-231,
117 20-233, 20-249, 20-257, 20-265, 20-324e, 20-329c or 20-329g, subsection (b)
118 of section 20-334, section 20-341l, 20-366, 20-482, 20-597, 20-608, 20-610,
119 20-623, 21-1, 21-38, 21-39, 21-43, 21-47, 21-48 or 21-63, subsection (d) of
120 section 21-71, section 21-76a or 21-100, subsection (c) of section 21a-2,
121 subdivision (1) of section 21a-19, section 21a-20 or 21a-21, subdivision
122 (1) of subsection (b) of section 21a-25, section 21a-26 or 21a-30,
123 subsection (a) of section 21a-37, section 21a-46, 21a-61, 21a-63, 21a-70b
124 or 21a-77, subsection (b) or (c) of section 21a-79, section 21a-85 or 21a-
125 154, subdivision (1) of subsection (a) of section 21a-159, section 21a-278b,
126 subsection (c), (d) or (e) of section 21a-279a, section 21a-421eee, 21a-
127 421fff, 21a-421hhh, subsection (a) of section 21a-430, section 22-12b, 22-
128 13, 22-14, 22-15, 22-16, 22-26g, 22-30, 22-34, 22-35, 22-36, 22-38, 22-39, 22-
129 39f, 22-49, 22-54, 22-61j or 22-61l, subdivision (1) of subsection (n) of
130 section 22-61l, subsection (f) of section 22-61m, subdivision (1) of
131 subsection (f) of section 22-61m, section 22-84, 22-89, 22-90, 22-96, 22-98,
132 22-99, 22-100 or 22-111o, subsection (d) of section 22-118l, section 22-167,
133 subsection (c) of section 22-277, section 22-278, 22-279, 22-280a, 22-318a,
134 22-320h, 22-324a or 22-326, subsection (b), subdivision (1) or (2) of
135 subsection (e) or subsection (g) of section 22-344, subsection (a) or (b) of
136 section 22-344b, section 22-344c, subsection (d) of section 22-344d,
137 section 22-344f, 22-350a, 22-354, 22-359, 22-366, 22-391, 22-413, 22-414,
138 22-415, 22-415c, 22a-66a or 22a-246, subsection (a) of section 22a-250,
139 section 22a-256g, subsection (e) of section 22a-256h, section 22a-363 or
140 22a-381d, subsections (c) and (d) of section 22a-381e, section 22a-449,
141 22a-450, 22a-461, 23-4b, 23-38, 23-45, 23-46 or 23-61b, subsection (a) or
142 subdivision (1) of subsection (c) of section 23-65, section 25-37 or 25-40,
143 subsection (a) of section 25-43, section 25-43d, 25-135, 26-18, 26-19, 26-
144 21, 26-31, 26-40, 26-40a, 26-42, 26-43, 26-49, 26-54, 26-55, 26-56, 26-58 or
145 26-59, subdivision (1) of subsection (d) of section 26-61, section 26-64,
146 subdivision (1) of section 26-76, section 26-79, 26-87, 26-89, 26-91, 26-94,
147 26-97, 26-98, 26-104, 26-105, 26-107, 26-114a, 26-117, subsection (b) of
148 section 26-127, 26-128, 26-128a, 26-131, 26-132, 26-138, 26-139 or 26-141,
149 subdivision (1) of section 26-186, section 26-207, 26-215, 26-217 or 26-
150 224a, subdivision (1) of section 26-226, section 26-227, 26-230, 26-231, 26-

151 232, 26-244, 26-257a, 26-260, 26-276, 26-280, 26-284, 26-285, 26-286, 26-
152 287, 26-288, 26-290, 26-291a, 26-292, 26-294, 27-107, 28-13, 29-6a, 29-16,
153 29-17, 29-25, 29-143o, 29-143z or 29-156a, subsection (b), (d), (e), (g) or
154 (h) of section 29-161q, section 29-161y or 29-161z, subdivision (1) of
155 section 29-198, section 29-210, 29-243 or 29-277, subsection (c) of section
156 29-291c, section 29-316 or 29-318, subsection (b) of section 29-335a,
157 section 29-381, 30-19f, 30-48a or 30-86a, subsection (b) of section 30-89,
158 subsection (c) or (d) of section 30-117, section 31-3, 31-10, 31-11, 31-12,
159 31-13, 31-14, 31-15, 31-16, 31-18, 31-23, 31-24, 31-25, 31-32, 31-36, [31-38,
160 31-40, 31-44,] 31-47 or 31-48, subsection (b) of section 31-48b, section 31-
161 51, 31-51g, 31-52, 31-52a, 31-53 or 31-54, subsection (a) or (c) of section
162 31-69, section 31-70, 31-74, 31-75, 31-76, 31-76a, 31-89b or 31-134,
163 subsection (i) of section 31-273, section 31-288, 31-348, 33-624, 33-1017,
164 34-13d or 34-412, subdivision (1) of section 35-20, subsection (a) of
165 section 36a-57, subsection (b) of section 36a-665, section 36a-699, 36a-
166 739, 36a-787, 38a-2 or 38a-140, subsection (a) or (b) of section 38a-278,
167 section 38a-479qq, 38a-479rr, 38a-506, 38a-548, 38a-626, 38a-680, 38a-713,
168 38a-733, 38a-764, 38a-786, 38a-828, 38a-829, 38a-885, 42-133hh, 42-230,
169 42-470 or 42-480, subsection (a) or (c) of section 43-16q, section 45a-283,
170 45a-450, 45a-634 or 45a-658, subdivision (13) or (14) of section 46a-54,
171 section 46a-59, 46a-81b, 46b-22, 46b-24, 46b-34, 46b-38d, 47-34a, 47-47 or
172 47-53, subsection (i) of section 47a-21, subdivision (1) of subsection (k)
173 of section 47a-21, section 49-2a, 49-8a, 49-16, 52-143 or 52-289, subsection
174 (j) of section 52-362, section 53-133, 53-199, 53-212a, 53-249a, 53-252, 53-
175 264, 53-280, 53-290a, 53-302a, 53-303e, 53-311a, 53-314, 53-321, 53-322, 53-
176 323 or 53-331, subsection (b) of section 53-343a, section 53-344,
177 subsection (b) or (c) of section 53-344b, subsection (b) of section 53-345a,
178 section 53-377, 53-422 or 53-450 or subsection (i) of section 54-36a, or (2)
179 a violation under the provisions of chapter 268, or (3) a violation of any
180 regulation adopted in accordance with the provisions of section 12-484,
181 12-487 or 13b-410, or (4) a violation of any ordinance, regulation or
182 bylaw of any town, city or borough, except violations of building codes
183 and the health code, for which the penalty exceeds ninety dollars but
184 does not exceed two hundred fifty dollars, unless such town, city or
185 borough has established a payment and hearing procedure for such

186 violation pursuant to section 7-152c, shall follow the procedures set
187 forth in this section.

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

191 (e) (1) Any contribution to the Housing Trust Fund made pursuant to
192 subsection (d) of this section shall be distributed as designated by its
193 contributor, except that not more than fifty per cent of the contribution
194 may be designated. If no designation is specified, such funds shall be
195 used by the commissioner to further the purposes of sections 8-336m to
196 8-336q, inclusive.

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

202 [(3)] (2) Any unexpended or unallocated amounts in the Housing
203 Trust Fund for any fiscal year may be carried over to the succeeding
204 fiscal year and adjustments may be made for short fiscal periods.

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

208 (a) For purposes of this section, "human capital investment" means
209 the amount paid or incurred by a corporation on (1) job training which
210 occurs in this state for persons who are employed in this state; (2) work
211 education programs in this state including, but not limited to, programs
212 in public high schools and work education-diversified occupations
213 programs in this state; (3) worker training and education for persons
214 who are employed in this state provided by institutions of higher
215 education in this state; (4) donations or capital contributions to
216 institutions of higher education in this state for improvements or

217 advancements of technology, including physical plant improvements;
218 (5) planning, site preparation, construction, renovation or acquisition of
219 facilities in this state for the purpose of establishing a child care center,
220 as described in section 19a-77, in this state to be used primarily by the
221 children of employees who are employed in this state; and (6) subsidies
222 to employees who are employed in this state for child care to be
223 provided in this state. [; and (7) contributions made to the Individual
224 Development Account Reserve Fund, as defined in section 31-51ww.]

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

228 (a) As used in this section, (1) "accumulated credits" means the
229 amount of credits allowed, in accordance with the provisions of section
230 12-217n, that have not been taken through an applicant's last income
231 year completed prior to the date of an application submitted as
232 provided in subsection (b) of this section, (2) "commissioner" means the
233 Commissioner of Economic and Community Development, and (3)
234 "human capital investment" means the amount paid or incurred by a
235 corporation on (A) job training which occurs in this state for persons
236 who are employed in this state; (B) work education programs in this
237 state, including, but not limited to, programs in public high schools and
238 work education-diversified occupations programs in this state; (C)
239 worker training and education for persons who are employed in this
240 state provided by institutions of higher education in this state; (D)
241 donations or capital contributions to institutions of higher education in
242 this state for improvements or advancements of technology, including
243 physical plant improvements; (E) planning, site preparation,
244 construction, renovation or acquisition of facilities in this state for the
245 purpose of establishing a child care center, as described in section 19a-
246 77, in this state to be used primarily by the children of employees who
247 are employed in this state; and (F) subsidies to employees who are
248 employed in this state for child care to be provided in this state. [; and
249 (G) contributions made to the Individual Development Account Reserve

250 Fund, as defined in section 31-51ww.]

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

254 (B) There shall be subtracted therefrom:

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

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

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

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

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

277 (vi) To the extent properly includable in gross income for federal
278 income tax purposes, any interest income from obligations issued by or

279 on behalf of the state of Connecticut, any political subdivision thereof,
280 or public instrumentality, state or local authority, district or similar
281 public entity created under the laws of the state of Connecticut;

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

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

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

305 (x) (I) For taxable years commencing prior to January 1, 2019, for a
306 person who files a return under the federal income tax as an unmarried
307 individual whose federal adjusted gross income for such taxable year is
308 less than fifty thousand dollars, or as a married individual filing
309 separately whose federal adjusted gross income for such taxable year is
310 less than fifty thousand dollars, or for a husband and wife who file a

311 return under the federal income tax as married individuals filing jointly
312 whose federal adjusted gross income for such taxable year is less than
313 sixty thousand dollars or a person who files a return under the federal
314 income tax as a head of household whose federal adjusted gross income
315 for such taxable year is less than sixty thousand dollars, an amount
316 equal to the Social Security benefits includable for federal income tax
317 purposes;

318 (II) For taxable years commencing prior to January 1, 2019, for a
319 person who files a return under the federal income tax as an unmarried
320 individual whose federal adjusted gross income for such taxable year is
321 fifty thousand dollars or more, or as a married individual filing
322 separately whose federal adjusted gross income for such taxable year is
323 fifty thousand dollars or more, or for a husband and wife who file a
324 return under the federal income tax as married individuals filing jointly
325 whose federal adjusted gross income from such taxable year is sixty
326 thousand dollars or more or for a person who files a return under the
327 federal income tax as a head of household whose federal adjusted gross
328 income for such taxable year is sixty thousand dollars or more, an
329 amount equal to the difference between the amount of Social Security
330 benefits includable for federal income tax purposes and the lesser of
331 twenty-five per cent of the Social Security benefits received during the
332 taxable year, or twenty-five per cent of the excess described in Section
333 86(b)(1) of the Internal Revenue Code;

334 (III) For the taxable year commencing January 1, 2019, and each
335 taxable year thereafter, for a person who files a return under the federal
336 income tax as an unmarried individual whose federal adjusted gross
337 income for such taxable year is less than seventy-five thousand dollars,
338 or as a married individual filing separately whose federal adjusted gross
339 income for such taxable year is less than seventy-five thousand dollars,
340 or for a husband and wife who file a return under the federal income tax
341 as married individuals filing jointly whose federal adjusted gross
342 income for such taxable year is less than one hundred thousand dollars
343 or a person who files a return under the federal income tax as a head of

344 household whose federal adjusted gross income for such taxable year is
345 less than one hundred thousand dollars, an amount equal to the Social
346 Security benefits includable for federal income tax purposes; and

347 (IV) For the taxable year commencing January 1, 2019, and each
348 taxable year thereafter, for a person who files a return under the federal
349 income tax as an unmarried individual whose federal adjusted gross
350 income for such taxable year is seventy-five thousand dollars or more,
351 or as a married individual filing separately whose federal adjusted gross
352 income for such taxable year is seventy-five thousand dollars or more,
353 or for a husband and wife who file a return under the federal income tax
354 as married individuals filing jointly whose federal adjusted gross
355 income from such taxable year is one hundred thousand dollars or more
356 or for a person who files a return under the federal income tax as a head
357 of household whose federal adjusted gross income for such taxable year
358 is one hundred thousand dollars or more, an amount equal to the
359 difference between the amount of Social Security benefits includable for
360 federal income tax purposes and the lesser of twenty-five per cent of the
361 Social Security benefits received during the taxable year, or twenty-five
362 per cent of the excess described in Section 86(b)(1) of the Internal
363 Revenue Code;

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

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

373 (xiii) To the extent allowable under section 12-701a, contributions to
374 accounts established pursuant to any qualified state tuition program, as
375 defined in Section 529(b) of the Internal Revenue Code, established and

376 maintained by this state or any official, agency or instrumentality of the
377 state;

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

381 [(xv) To the extent properly includable in gross income for federal
382 income tax purposes of an account holder, as defined in section 31-
383 51ww, interest earned on funds deposited in the individual
384 development account, as defined in section 31-51ww, of such account
385 holder;]

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

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

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

407 income for a preceding taxable year;

408 [(xix)] ~~(xviii)~~ To the extent not deductible in determining federal
409 adjusted gross income, the amount of any contribution to a
410 manufacturing reinvestment account established pursuant to section 32-
411 9zz in the taxable year that such contribution is made;

412 [(xx)] ~~(xix)~~ To the extent properly includable in gross income for
413 federal income tax purposes, (I) for the taxable year commencing
414 January 1, 2015, ten per cent of the income received from the state
415 teachers' retirement system, (II) for the taxable years commencing
416 January 1, 2016, to January 1, 2020, inclusive, twenty-five per cent of the
417 income received from the state teachers' retirement system, and (III) for
418 the taxable year commencing January 1, 2021, and each taxable year
419 thereafter, fifty per cent of the income received from the state teachers'
420 retirement system or, for a taxpayer whose federal adjusted gross
421 income does not exceed the applicable threshold under clause [(xxi)]
422 ~~(xx)~~ of this subparagraph, the percentage pursuant to said clause of the
423 income received from the state teachers' retirement system, whichever
424 deduction is greater;

425 [(xxi)] ~~(xx)~~ To the extent properly includable in gross income for
426 federal income tax purposes, except for retirement benefits under clause
427 (iv) of this subparagraph and retirement pay under clause [(xvii)] ~~(xvi)~~
428 of this subparagraph, for a person who files a return under the federal
429 income tax as an unmarried individual whose federal adjusted gross
430 income for such taxable year is less than seventy-five thousand dollars,
431 or as a married individual filing separately whose federal adjusted gross
432 income for such taxable year is less than seventy-five thousand dollars,
433 or as a head of household whose federal adjusted gross income for such
434 taxable year is less than seventy-five thousand dollars, or for a husband
435 and wife who file a return under the federal income tax as married
436 individuals filing jointly whose federal adjusted gross income for such
437 taxable year is less than one hundred thousand dollars, (I) for the taxable
438 year commencing January 1, 2019, fourteen per cent of any pension or
439 annuity income, (II) for the taxable year commencing January 1, 2020,

440 twenty-eight per cent of any pension or annuity income, (III) for the
441 taxable year commencing January 1, 2021, forty-two per cent of any
442 pension or annuity income, and (IV) for the taxable year commencing
443 January 1, 2022, and each taxable year thereafter, one hundred per cent
444 of any pension or annuity income;

445 [(xxii)] (xxi) The amount of lost wages and medical, travel and
446 housing expenses, not to exceed ten thousand dollars in the aggregate,
447 incurred by a taxpayer during the taxable year in connection with the
448 donation to another person of an organ for organ transplantation
449 occurring on or after January 1, 2017;

450 [(xxiii)] (xxii) To the extent properly includable in gross income for
451 federal income tax purposes, the amount of any financial assistance
452 received from the Crumbling Foundations Assistance Fund or paid to
453 or on behalf of the owner of a residential building pursuant to sections
454 8-442 and 8-443;

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

460 [(xxv)] (xxiv) To the extent any portion of a deduction under Section
461 179 of the Internal Revenue Code was added to federal adjusted gross
462 income pursuant to subparagraph (A)(xiv) of this subdivision in
463 computing Connecticut adjusted gross income, twenty-five per cent of
464 such disallowed portion of the deduction in each of the four succeeding
465 taxable years;

466 [(xxvi)] (xxv) To the extent properly includable in gross income for
467 federal income tax purposes, for a person who files a return under the
468 federal income tax as an unmarried individual whose federal adjusted
469 gross income for such taxable year is less than seventy-five thousand
470 dollars, or as a married individual filing separately whose federal

471 adjusted gross income for such taxable year is less than seventy-five
472 thousand dollars, or as a head of household whose federal adjusted
473 gross income for such taxable year is less than seventy-five thousand
474 dollars, or for a husband and wife who file a return under the federal
475 income tax as married individuals filing jointly whose federal adjusted
476 gross income for such taxable year is less than one hundred thousand
477 dollars, (I) for the taxable year commencing January 1, 2023, twenty-five
478 per cent of any distribution from an individual retirement account other
479 than a Roth individual retirement account, (II) for the taxable year
480 commencing January 1, 2024, fifty per cent of any distribution from an
481 individual retirement account other than a Roth individual retirement
482 account, (III) for the taxable year commencing January 1, 2025, seventy-
483 five per cent of any distribution from an individual retirement account
484 other than a Roth individual retirement account, and (IV) for the taxable
485 year commencing January 1, 2026, and each taxable year thereafter, any
486 distribution from an individual retirement account other than a Roth
487 individual retirement account; and

488 [(xxvii)] (xxvi) To the extent properly includable in gross income for
489 federal income tax purposes, for the taxable year commencing January
490 1, 2022, the amount or amounts paid or otherwise credited to any
491 eligible resident of this state under (I) the 2020 Earned Income Tax
492 Credit enhancement program from funding allocated to the state
493 through the Coronavirus Relief Fund established under the Coronavirus
494 Aid, Relief, and Economic Security Act, P.L. 116-136, and (II) the 2021
495 Earned Income Tax Credit enhancement program from funding
496 allocated to the state pursuant to Section 9901 of Subtitle M of Title IX of
497 the American Rescue Plan Act of 2021, P.L. 117-2.

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

501 (g) Any payment received by a complainant under this chapter or
502 under any equivalent federal antidiscrimination law, either as a
503 settlement of a claim or as an award made in a judicial or administrative

504 proceeding, shall not be considered as income, resources or assets for
505 the purpose of determining the eligibility of or amount of assistance to
506 be received by such person in the month of receipt or the three months
507 following receipt under the state supplement program, Medicaid or any
508 other medical assistance program, temporary family assistance
509 program, state-administered general assistance program, or the
510 temporary assistance for needy families program. After such time
511 period, any remaining funds shall be subject to state and federal laws
512 governing such programs. [, including, but not limited to, provisions
513 concerning an individual development account, as defined in section 31-
514 51ww.]

515 Sec. 10. Sections 31-38, 31-39a, 31-40, 31-40d, 31-40e, 31-40f, 31-40h,
516 31-40i, 31-42, 31-44, 31-45a, 31-51ww, 31-51xx, 31-51yy, 31-51zz, 31-
517 51aaa, 31-51bbb, 31-51ccc, 31-51ddd, 31-51eee and 31-51fff of the general
518 statutes are repealed. (Effective from passage)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	10-95h(b)
Sec. 2	<i>from passage</i>	31-2(a)
Sec. 3	<i>from passage</i>	31-71k(s) and (t)
Sec. 4	<i>from passage</i>	51-164n(b)
Sec. 5	<i>from passage</i>	8-336p(e)
Sec. 6	<i>from passage</i>	12-217x(a)
Sec. 7	<i>from passage</i>	12-217aaa(a)
Sec. 8	<i>from passage</i>	12-701(a)(20)(B)
Sec. 9	<i>from passage</i>	46a-86(g)
Sec. 10	<i>from passage</i>	Repealer section

LAB Joint Favorable Subst.