



General Assembly

February Session, 2024

Raised Bill No. 272

LCO No. 2197



Referred to Committee on JUDICIARY

Introduced by:
(JUD)

AN ACT CONCERNING ADOPTION OF THE CONNECTICUT UNIFORM TRUST DECANTING ACT.

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

1 Section 1. (NEW) (*Effective January 1, 2025*) The provisions of this
2 section and sections 2 to 29, inclusive, of this act may be cited as the
3 "Connecticut Uniform Trust Decanting Act".

4 Sec. 2. (NEW) (*Effective January 1, 2025*) As used in this section, and
5 sections 3 to 29, inclusive, of this act:

6 (1) "Appointive property" means the property or property interest
7 subject to a power of appointment.

8 (2) "Ascertainable standard" has the same meaning as provided in
9 section 45a-499c of the general statutes.

10 (3) "Authorized fiduciary" means: (A) A trustee or other fiduciary,
11 other than a settlor or a beneficiary, that has discretion to distribute or
12 direct a trustee to distribute part or all of the principal of the first trust
13 to one or more current beneficiaries; (B) a special fiduciary appointed

14 under section 9 of this act; or (C) a special-needs fiduciary described
15 under section 13 of this act.

16 (4) "Beneficiary" means a person that: (A) Is a "beneficiary" as defined
17 in section 45a-499c of the general statutes; or (B) is an identified
18 charitable organization that will or may receive distributions under the
19 terms of the trust.

20 (5) "Charitable interest" means an interest in a trust that: (A) Is held
21 by an identified charitable organization and makes the organization a
22 qualified beneficiary; (B) benefits only charitable organizations and, if
23 the interest were held by an identified charitable organization, would
24 make the organization a qualified beneficiary; or (C) is held solely for
25 charitable purposes and, if the interest were held by an identified
26 charitable organization, would make the organization a qualified
27 beneficiary.

28 (6) "Charitable organization" means: (A) A person, other than an
29 individual, organized and operated exclusively for charitable purposes;
30 or (B) a government or governmental subdivision, agency or
31 instrumentality, to the extent it holds funds exclusively for a charitable
32 purpose.

33 (7) "Charitable purpose" means the relief of poverty, the
34 advancement of education or religion, the promotion of health, a
35 municipal or other governmental purpose or another purpose the
36 achievement of which is beneficial to the community.

37 (8) "Court" has the same meaning as provided in section 45a-499c of
38 the general statutes.

39 (9) "Current beneficiary" has the same meaning as provided in section
40 45a-499c of the general statutes. "Current beneficiary" includes the
41 holder of a presently exercisable general power of appointment but does
42 not include a person that is a beneficiary only because the person holds
43 any other power of appointment.

44 (10) "Decanting power" means the power of an authorized fiduciary
45 under this section and sections 3 to 29, inclusive, of this act, to distribute
46 property of a first trust to one or more second trusts or to modify the
47 terms of the first trust.

48 (11) "Expanded distributive discretion" means a discretionary power
49 of distribution that is not limited to an ascertainable standard or a
50 reasonably definite standard.

51 (12) "First trust" means a trust over which an authorized fiduciary
52 may exercise the decanting power.

53 (13) "First-trust instrument" means the trust instrument for a first
54 trust.

55 (14) "General power of appointment" means a power of appointment
56 exercisable in favor of a powerholder, the powerholder's estate, a
57 creditor of the powerholder or a creditor of the powerholder's estate.

58 (15) "Jurisdiction" has the same meaning as provided in section 45a-
59 499c of the general statutes.

60 (16) "Noncontingent right" means a right that is not subject to the
61 exercise of discretion or the occurrence of a specified event that is not
62 certain to occur. "Noncontingent right" does not include a right held by
63 a beneficiary if any person has discretion to distribute property subject
64 to the right to any person other than the beneficiary or the beneficiary's
65 estate.

66 (17) "Person" has the same meaning as provided in section 45a-499c
67 of the general statutes.

68 (18) "Power of appointment" means a power that enables a
69 powerholder acting in a nonfiduciary capacity to designate a recipient
70 of an ownership interest in or another power of appointment over the
71 appointive property. "Power of appointment" does not include a power
72 of attorney.

73 (19) "Powerholder" means a person in which a donor creates a power
74 of appointment.

75 (20) "Presently exercisable power of appointment" means a power of
76 appointment exercisable by the powerholder at the relevant time.
77 "Presently exercisable power of appointment": (A) Includes a power of
78 appointment exercisable only after the occurrence of a specified event,
79 the satisfaction of an ascertainable standard or the passage of a specified
80 time only after the: (i) Occurrence of the specified event; (ii) satisfaction
81 of the ascertainable standard; or (iii) passage of the specified time; and
82 (B) does not include a power exercisable only at the powerholder's
83 death.

84 (21) "Qualified beneficiary" has the same meaning as provided in
85 section 45a-499c of the general statutes.

86 (22) "Presumptive remainder beneficiary" means a qualified
87 beneficiary other than a current beneficiary.

88 (23) "Reasonably definite standard" means a clearly measurable
89 standard under which a holder of a power of distribution is legally
90 accountable within the meaning of Section 674 (b) (5) (A) of the Internal
91 Revenue Code of 1986, or any subsequent corresponding internal
92 revenue code of the United States, as amended from time to time, and
93 the regulations thereunder.

94 (24) "Record" means information that is inscribed on a tangible
95 medium or that is stored in an electronic or other medium and is
96 retrievable in a perceivable form.

97 (25) "Second trust" means: (A) A first trust after modification under
98 this section and sections 3 to 29, inclusive, of this act; or (B) a trust to
99 which a distribution of property from a first trust is or may be made
100 under this section and sections 3 to 29, inclusive, of this act.

101 (26) "Second-trust instrument" means the trust instrument for a
102 second trust.

103 (27) "Settlor", except as provided in section 25 of this act, has the same
104 meaning as provided in section 45a-499c of the general statutes.

105 (28) "Sign" means, with present intent to authenticate or adopt a
106 record: (A) To execute or adopt a tangible symbol; or (B) to attach to or
107 logically associate with the record an electronic symbol, sound or
108 process.

109 (29) "State" has the same meaning as provided in section 45a-499c of
110 the general statutes.

111 (30) "Successor beneficiary" means a beneficiary that is not a qualified
112 beneficiary on the date the beneficiary's qualification is determined.
113 "Successor beneficiary" does not include a person that is a beneficiary
114 only because the person holds a nongeneral power of appointment.

115 (31) "Terms of the trust" has the same meaning as provided in section
116 45a-499c of the general statutes.

117 (32) "Testamentary trust" has the same meaning as provided in
118 section 45a- 499c of the general statutes.

119 (33) "Trust director" has the same meaning as provided in section 45a-
120 499c of the general statutes.

121 (34) "Trust instrument" means a record executed by the settlor to
122 create a trust or by any person to create a second trust that contains some
123 or all of the terms of the trust, including any amendments.

124 (35) "Vested interest" means a: (A) Right to a mandatory distribution
125 that is a noncontingent right as of the date of the exercise of the
126 decanting power; (B) current and noncontingent right, annually or more
127 frequently, to a mandatory distribution of income, a specified dollar
128 amount or a percentage of value of some or all of the trust property; (C)
129 current and noncontingent right, annually or more frequently, to
130 withdraw income, a specified dollar amount or a percentage of value of
131 some or all of the trust property; (D) presently exercisable general power
132 of appointment; or (E) right to receive an ascertainable part of the trust

133 property on the trust's termination that is not subject to the exercise of
134 discretion or to the occurrence of a specified event that is not certain to
135 occur.

136 Sec. 3. (NEW) (*Effective January 1, 2025*) (a) Except as provided in
137 subsections (b) to (e), inclusive, of this section, sections 1 to 29, inclusive,
138 of this act apply to an express trust that is irrevocable, whether
139 testamentary or inter vivos, or revocable by the settlor only with the
140 consent of the trustee or a person holding an adverse interest.

141 (b) Sections 1 to 29, inclusive, of this act do not apply to a trust held
142 solely for charitable purposes.

143 (c) Sections 1 to 29, inclusive, of this act do not apply to statutory
144 trusts created pursuant to chapter 615 of the general statutes.

145 (d) Subject to the provisions of section 15 of this act, a trust instrument
146 may restrict or prohibit exercise of the decanting power.

147 (e) No provision of sections 1 to 29, inclusive, of this act, as such
148 provision may be applied to a trust established pursuant to and in
149 compliance with 42 USC 1396p(d)(4), as amended from time to time,
150 shall be interpreted in a manner that is inconsistent with, or that
151 contravenes, the provisions of federal law, nor shall any court having
152 jurisdiction over any such trust issue an order, judgment, decree or
153 ruling, that is inconsistent with, or that contravenes, the provisions of
154 federal law.

155 (f) Sections 1 to 29, inclusive, of this act do not limit the power of a
156 trustee, powerholder or other person to distribute or appoint property
157 in further trust or to modify a trust under the trust instrument, law of
158 this state other than sections 1 to 29, inclusive, of this act, common law,
159 a court order or a nonjudicial settlement agreement under section 45a-
160 499k of the general statutes.

161 (g) Sections 1 to 29, inclusive, of this act do not affect the ability of a
162 settlor to provide in a trust instrument for the distribution of the trust

163 property or appointment in further trust of the trust property or for
164 modification of the trust instrument.

165 Sec. 4. (NEW) (*Effective January 1, 2025*) (a) In exercising the decanting
166 power, an authorized fiduciary shall act in accordance with its fiduciary
167 duties, including the duty to act in accordance with the purposes of the
168 first trust.

169 (b) Sections 1 to 29, inclusive, of this act do not create or imply a duty
170 to exercise the decanting power or to inform beneficiaries about the
171 applicability of the provisions of the Connecticut Uniform Trust
172 Decanting Act.

173 (c) Except as provided in a first-trust instrument, for purposes of
174 sections 1 to 29, inclusive, of this act and section 45a-499aaa of the
175 general statutes and subsection (a) of section 45a-499bbb of the general
176 statutes, the terms of the first trust are deemed to include the decanting
177 power.

178 Sec. 5. (NEW) (*Effective January 1, 2025*) Sections 1 to 29, inclusive, of
179 this act apply to any trust whether established before, on or after
180 January 1, 2025, that: (1) Has its principal place of administration in this
181 state, including a trust whose principal place of administration has been
182 changed to this state; or (2) provides by its trust instrument that it is
183 governed by the law of this state or is governed by the law of this state
184 for the purpose of: (A) Administration, including administration of a
185 trust whose governing law for purposes of administration has been
186 changed to the law of this state; (B) construction of terms of the trust; or
187 (C) determining the meaning or effect of terms of the trust.

188 Sec. 6. (NEW) (*Effective January 1, 2025*) A trustee or other person that
189 reasonably relies on the validity of a distribution of part or all of the
190 property of a trust to another trust, or a modification of a trust, under
191 sections 1 to 29, inclusive, of this act, law of this state other than sections
192 1 to 29, inclusive, of this act or the law of another jurisdiction is not liable
193 to any person for any action or failure to act as a result of the reliance.

194 Sec. 7. (NEW) (*Effective January 1, 2025*) (a) Except as provided in
195 sections 1 to 29, inclusive, of this act, an authorized fiduciary may
196 exercise the decanting power without the consent of any person and
197 without court approval.

198 (b) Except as provided in subsection (d) of this section, an authorized
199 fiduciary shall give notice in a record of the intended exercise of the
200 decanting power not later than sixty days before the exercise to: (1) Each
201 settlor of the first trust, if living or then in existence; (2) each qualified
202 beneficiary of the first trust; (3) each holder of a presently exercisable
203 power of appointment over any part or all of the first trust; (4) each
204 person that currently has the right to remove or replace the authorized
205 fiduciary; (5) each other fiduciary of the first trust; (6) each fiduciary of
206 the second trust; and (7) the Attorney General, if a first trust contains a
207 determinable charitable interest.

208 (c) A notice under subsection (b) of this section shall: (1) Specify the
209 manner in which the authorized fiduciary intends to exercise the
210 decanting power; (2) specify the proposed effective date for exercise of
211 the power; (3) include a copy of the first-trust instrument; and (4)
212 include a copy of all second-trust instruments.

213 (d) The decanting power may be exercised before expiration of sixty
214 days from sending a notice under subsection (b) of this section if all
215 persons entitled to receive notice waive the period in a signed record.

216 (e) The receipt of notice, waiver of the notice period or expiration of
217 the notice period does not affect the right of a person to file a petition
218 under section 9 of this act asserting that: (1) An attempted exercise of the
219 decanting power is ineffective because it did not comply with sections 1
220 to 29, inclusive, of this act or was an abuse of discretion or breach of
221 fiduciary duty; or (2) section 22 of this act applies to the exercise of the
222 decanting power.

223 (f) An exercise of the decanting power shall not be ineffective because
224 of the failure to give notice to one or more persons under subsection (b)
225 of this section if the authorized fiduciary provided notice in accordance

226 with section 45a-499i of the general statutes, as amended by this act.

227 Sec. 8. (NEW) (*Effective January 1, 2025*) (a) Notice to a person with
228 authority to represent and bind another person under a first-trust
229 instrument or the Connecticut Uniform Trust Code has the same effect
230 as notice given directly to the person represented.

231 (b) Consent of or waiver by a person with authority to represent and
232 bind another person under a first-trust instrument or the Connecticut
233 Uniform Trust Code is binding on the person represented unless the
234 person represented objects to the representation before the consent or
235 waiver otherwise would become effective.

236 (c) A person with authority to represent and bind another person
237 under a first-trust instrument or the Connecticut Uniform Trust Code
238 may file a petition under section 9 of this act on behalf of the person
239 represented.

240 (d) A settlor may not represent or bind a beneficiary under sections 1
241 to 29, inclusive, of this act.

242 Sec. 9. (NEW) (*Effective January 1, 2025*) (a) Upon a petition by an
243 authorized fiduciary, a person entitled to notice under subsection (b) of
244 section 7 of this act, a beneficiary or, with respect to a charitable interest
245 the Attorney General or other person that has standing to enforce the
246 charitable interest, the court may: (1) Provide instructions to the
247 authorized fiduciary regarding whether a proposed exercise of the
248 decanting power is permitted under sections 1 to 29, inclusive, of this
249 act and consistent with the fiduciary duties of the authorized fiduciary;
250 (2) appoint a special fiduciary and authorize the special fiduciary to
251 determine whether the decanting power should be exercised under
252 sections 1 to 29, inclusive, of this act and to exercise the decanting
253 power; (3) approve an exercise of the decanting power; (4) determine
254 that a proposed or attempted exercise of the decanting power is
255 ineffective because: (A) After applying section 22 of this act, the
256 proposed or attempted exercise does not or did not comply with
257 sections 1 to 29, inclusive, of this act; or (B) the proposed or attempted

258 exercise would be or was an abuse of the fiduciary's discretion or a
259 breach of fiduciary duty; (5) determine the extent to which section 22 of
260 this act applies to a prior exercise of the decanting power; (6) provide
261 instructions to the trustee regarding the application of section 22 of this
262 act to a prior exercise of the decanting power; or (7) order other relief to
263 carry out the purposes of sections 1 to 29, inclusive, of this act.

264 (b) Upon a petition by an authorized fiduciary, the court may
265 approve: (1) An increase in the fiduciary's compensation under section
266 16 of this act; or (2) a modification under section 18 of this act of a
267 provision granting a person the right to remove or replace the fiduciary.

268 (c) With respect to a testamentary trust, to be effective, an exercise of
269 the decanting power shall be approved in advance by the Probate Court
270 upon petition by an authorized fiduciary.

271 Sec. 10. (NEW) (*Effective January 1, 2025*) An exercise of the decanting
272 power shall be made in a record signed by an authorized fiduciary. The
273 signed record shall, directly or by reference to the notice required by
274 section 7 of this act, identify the first trust and the second trust or trusts
275 and state the property of the first trust being distributed to each second
276 trust and the property, if any, that remains in the first trust.

277 Sec. 11. (NEW) (*Effective January 1, 2025*) (a) Subject to subsection (b)
278 of this section and section 14 of this act, an authorized fiduciary that has
279 expanded distributive discretion over the principal of a first trust for the
280 benefit of one or more current beneficiaries may exercise the decanting
281 power over the principal of the first trust.

282 (b) Subject to section 13 of this act, in an exercise of the decanting
283 power under this section, a second trust may not: (1) Include as a current
284 beneficiary a person that is not a current beneficiary of the first trust,
285 except as provided in subsection (d) of this section; (2) include as a
286 presumptive remainder beneficiary or successor beneficiary a person
287 that is not a current beneficiary, presumptive remainder beneficiary or
288 successor beneficiary of the first trust, except as provided in subsection
289 (c) of this section; or (3) reduce or eliminate a vested interest.

290 (c) Subject to subdivision (3) of subsection (b) of this section and
291 section 14 of this act, in an exercise of the decanting power under this
292 section, a second trust may be a trust created or administered under the
293 law of any jurisdiction and may: (1) Reduce or eliminate the interest of
294 any current beneficiary, presumptive remainder beneficiary or
295 successor beneficiary in the first trust, other than a vested interest; (2)
296 retain a power of appointment granted in the first trust; (3) omit a power
297 of appointment granted in the first trust, other than a presently
298 exercisable general power of appointment; (4) create or modify a power
299 of appointment if the powerholder is a current beneficiary of the first
300 trust and the authorized fiduciary has expanded distributive discretion
301 to distribute principal to the beneficiary; and (5) create or modify a
302 power of appointment if the powerholder is a presumptive remainder
303 beneficiary or successor beneficiary of the first trust, but the exercise of
304 the power may take effect only after the powerholder becomes, or
305 would have become if then living, a current beneficiary.

306 (d) A power of appointment described in subdivisions (2) to (5),
307 inclusive, of subsection (c) of this section, may be general or nongeneral.
308 The class of permissible appointees in favor of which the power may be
309 exercised may be broader than or different from the beneficiaries of the
310 first trust.

311 (e) If an authorized fiduciary has expanded distributive discretion
312 over part but not all of the principal of a first trust, the fiduciary may
313 exercise the decanting power under this section over that part of the
314 principal over which the authorized fiduciary has expanded distributive
315 discretion.

316 Sec. 12. (NEW) (*Effective January 1, 2025*) (a) As used in this section,
317 "limited distributive discretion" means a discretionary power of
318 distribution that is limited to an ascertainable standard or a reasonably
319 definite standard.

320 (b) An authorized fiduciary that has limited distributive discretion
321 over the principal of the first trust for the benefit of one or more current

322 beneficiaries may exercise the decanting power over the principal of the
323 first trust.

324 (c) In an exercise of the decanting power under this section, a second
325 trust may not: (1) Have different current beneficiaries, presumptive
326 remainder beneficiaries or successor beneficiaries from the first trust; (2)
327 modify the limited distributive discretion standard from the first trust,
328 except as provided in subsection (d) of this section; (3) modify a power
329 of appointment granted in the first trust; or (4) reduce or eliminate a
330 vested interest.

331 (d) Subject to subdivision (4) of subsection (c) of this section and
332 section 14 of this act, in an exercise of the decanting power under this
333 section, a second trust may be a trust created or administered under the
334 law of any jurisdiction and if the second trust extends the term of the
335 first trust in accordance with section 20 of this act, the second trust may,
336 with respect to any period after the first trust would have otherwise
337 terminated under the provisions of the first trust, modify the limited
338 distributive discretion standard in the first trust including to expanded
339 distributive discretion standard.

340 (e) If an authorized fiduciary has limited distributive discretion over
341 part but not all of the principal of a first trust, the fiduciary may exercise
342 the decanting power under this section over that part of the principal
343 over which the authorized fiduciary has limited distributive discretion.

344 Sec. 13. (NEW) (*Effective January 1, 2025*) (a) As used in this section:

345 (1) "Beneficiary with a disability" means a beneficiary of a first trust
346 who the special-needs fiduciary believes may qualify for governmental
347 benefits based on disability, whether or not the beneficiary currently
348 receives such benefits or is an individual who has been adjudicated
349 incapable.

350 (2) "Governmental benefits" means financial aid or services from a
351 state, federal or other public agency.

352 (3) "Special-needs fiduciary" means, with respect to a trust that has a
353 beneficiary with a disability: (A) A trustee or other fiduciary, other than
354 a settlor, that has discretion to distribute part or all of the principal of a
355 first trust to one or more current beneficiaries; (B) if no trustee or
356 fiduciary has discretion under subparagraph (A) of this subdivision, a
357 trustee or other fiduciary, other than a settlor, that has discretion to
358 distribute part or all of the income of the first trust to one or more
359 current beneficiaries; or (C) if no trustee or fiduciary has discretion
360 under subparagraphs (A) and (B) of this subdivision, a trustee or other
361 fiduciary, other than a settlor, that is required to distribute part or all of
362 the income or principal of the first trust to one or more current
363 beneficiaries.

364 (4) "Special-needs trust" means a trust the trustee believes would not
365 be considered a resource for purposes of determining whether a
366 beneficiary with a disability is eligible for governmental benefits.

367 (b) A special-needs fiduciary may exercise the decanting power
368 under section 11 of this act over the principal of a first trust as if the
369 fiduciary had authority to distribute principal to a beneficiary with a
370 disability subject to expanded distributive discretion if: (1) A second
371 trust is a special-needs trust that benefits the beneficiary with a
372 disability; and (2) the special-needs fiduciary determines that exercise
373 of the decanting power will further the purposes of the first trust.

374 (c) In an exercise of the decanting power under this section, the
375 following rules apply:

376 (1) Notwithstanding subdivision (2) of subsection (b) of section 11 of
377 this act, the interest in the second trust of a beneficiary with a disability
378 may: (A) Be a pooled trust as defined by Medicaid law for the benefit of
379 the beneficiary with a disability under 42 USC 1396p(d)(4)(C), as
380 amended from time to time; or (B) contain payback provisions
381 complying with reimbursement requirements of Medicaid law under 42
382 USC 1396p(d)(4)(A), as amended from time to time.

383 (2) Subdivision (3) of subsection (b) of section 11 of this act shall not

384 apply to the interests of the beneficiary with a disability.

385 (3) Except as affected by any change to the interests of the beneficiary
386 with a disability, the second trust, or if there are two or more second
387 trusts, the second trusts in the aggregate, shall grant each other
388 beneficiary of the first trust beneficial interests in the second trusts in
389 accordance with section 11 or 12 of this act, as the case may be.

390 Sec. 14. (NEW) (*Effective January 1, 2025*) (a) As used in this section:

391 (1) "Determinable charitable interest" means a charitable interest that
392 is a right to a mandatory distribution currently, periodically, on the
393 occurrence of a specified event, or after the passage of a specified time
394 and that is unconditional or will be held solely for charitable purposes.

395 (2) "Unconditional" means not subject to the occurrence of a specified
396 event that is not certain to occur, other than a requirement in a trust
397 instrument that a charitable organization be in existence or qualify
398 under a particular provision of the Internal Revenue Code of 1986, or
399 any subsequent corresponding internal revenue code of the United
400 States, as amended from time to time, and the regulations thereunder,
401 on the date of the distribution, if the charitable organization meets the
402 requirement on the date of determination.

403 (b) If a first trust contains a determinable charitable interest, the
404 Attorney General has the rights of a qualified beneficiary and may
405 represent and bind the charitable interest.

406 (c) If a first trust contains a charitable interest, the second trust or
407 trusts may not: (1) Diminish the charitable interest; (2) diminish the
408 interest of an identified charitable organization that holds the charitable
409 interest; (3) alter any charitable purpose stated in the first-trust
410 instrument; or (4) alter any condition or restriction related to the
411 charitable interest.

412 (d) If there are two or more second trusts, the second trusts shall be
413 treated as one trust for purposes of determining whether the exercise of

414 the decanting power diminishes the charitable interest or diminishes the
415 interest of an identified charitable organization for purposes of
416 subsection (c) of this section.

417 (e) If a first trust contains a determinable charitable interest, the
418 second trust or trusts that include a charitable interest pursuant to
419 subsection (c) of this section shall be administered under the law of this
420 state unless: (1) The Attorney General, after receiving notice under
421 section 7 of this act, fails to object in a signed record delivered to the
422 authorized fiduciary within the notice period; (2) the Attorney General
423 consents in a signed record to the second trust or trusts being
424 administered under the law of another jurisdiction; or (3) the exercise of
425 the decanting power was approved by the court in accordance with
426 section 9 of this act.

427 (f) Sections 1 to 29, inclusive, of this act do not limit the powers and
428 duties of the Attorney General under the law of this state other than
429 sections 1 to 29, inclusive, of this act.

430 Sec. 15. (NEW) (*Effective January 1, 2025*) (a) An authorized fiduciary
431 may not exercise the decanting power to the extent the first-trust
432 instrument expressly prohibits exercise of: (1) The decanting power; or
433 (2) a power granted by state law to the fiduciary to distribute part or all
434 of the principal of the trust to another trust or to modify the trust.

435 (b) Exercise of the decanting power is subject to any restriction in the
436 first-trust instrument that expressly applies to exercise of: (1) The
437 decanting power; or (2) a power granted by state law to a fiduciary to
438 distribute part or all of the principal of the trust to another trust or to
439 modify the trust.

440 (c) A general prohibition of the amendment or revocation of a first
441 trust, a spendthrift clause or a clause restraining the voluntary or
442 involuntary transfer of a beneficiary's interest does not preclude exercise
443 of the decanting power.

444 (d) Subject to subsections (a) and (b) of this section, an authorized

445 fiduciary may exercise the decanting power under sections 1 to 29,
446 inclusive, of this act even if the first-trust instrument permits the
447 authorized fiduciary or another person to modify the first-trust
448 instrument or to distribute part or all of the principal of the first trust to
449 another trust.

450 (e) If a first-trust instrument contains an express prohibition
451 described in subsection (a) of this section or an express restriction
452 described in subsection (b) of this section, the provision shall be
453 included in the second-trust instrument.

454 Sec. 16. (NEW) (*Effective January 1, 2025*) (a) If a first-trust instrument
455 specifies an authorized fiduciary's compensation, the fiduciary may not
456 exercise the decanting power to increase the fiduciary's compensation
457 above the specified compensation unless: (1) All qualified beneficiaries
458 of the second trust consent to the increase in a signed record; or (2) the
459 increase is approved by the court.

460 (b) If a first-trust instrument does not specify an authorized
461 fiduciary's compensation, the fiduciary may not exercise the decanting
462 power to increase the fiduciary's compensation above the compensation
463 permitted by subsection (a) of section 45a-499yy of the general statutes.

464 (c) A change in an authorized fiduciary's compensation that is
465 incidental to other changes made by the exercise of the decanting power
466 is not an increase in the fiduciary's compensation for purposes of
467 subsections (a) and (b) of this section.

468 Sec. 17. (NEW) (*Effective January 1, 2025*) (a) Except as provided in this
469 section, a second-trust instrument may not relieve an authorized
470 fiduciary from liability for breach of trust to a greater extent than the
471 first-trust instrument.

472 (b) A second-trust instrument may provide for indemnification of an
473 authorized fiduciary of the first trust or another person acting in a
474 fiduciary capacity under the first trust for any liability or claim that
475 would have been payable from the first trust if the decanting power had

476 not been exercised.

477 (c) A second-trust instrument may not reduce fiduciary liability in the
478 aggregate.

479 (d) Subject to subsection (c) of this section, a second-trust instrument
480 may divide and reallocate fiduciary powers among fiduciaries,
481 including one or more trustees or trust directors, and relieve a fiduciary
482 from liability for an act or failure to act of another fiduciary as permitted
483 by the law of this state, other than sections 1 to 29, inclusive, of this act.

484 Sec. 18. (NEW) (*Effective January 1, 2025*) An authorized fiduciary may
485 not exercise the decanting power to modify a provision in a first-trust
486 instrument granting another person power to remove or replace the
487 fiduciary unless: (1) The person holding the power consents to the
488 modification in a signed record and the modification applies only to the
489 person; (2) the person holding the power and the qualified beneficiaries
490 of the second trust consent to the modification in a signed record and
491 the modification grants a substantially similar power to another person;
492 or (3) the court approves the modification and the modification grants a
493 substantially similar power to another person.

494 Sec. 19. (NEW) (*Effective January 1, 2025*) (a) As used in this section:

495 (1) "Grantor trust" means a trust as to which a settlor of a first trust is
496 considered the owner under Section 671 to 677, inclusive, and Section
497 679 of the Internal Revenue Code of 1986, or any subsequent
498 corresponding internal revenue code of the United States, as amended
499 from time to time, and the regulations thereunder.

500 (2) "Nongrantor trust" means a trust that is not a grantor trust.

501 (3) "Qualified benefits property" means property subject to the
502 minimum distribution requirements of Section 401(a)(9) of the Internal
503 Revenue Code of 1986, or any subsequent corresponding internal
504 revenue code of the United States, as amended from time to time, and
505 the regulations thereunder, or to any similar requirements that refer to

506 said Section 401(a)(9) or such regulations.

507 (b) An exercise of the decanting power is subject to the following
508 limitations:

509 (1) If a first trust contains property that qualified, or would have
510 qualified but for the provisions of sections 1 to 29, inclusive, of this act
511 other than this section, for a marital deduction for purposes of the gift
512 or estate tax under the Internal Revenue Code of 1986, or any
513 subsequent corresponding internal revenue code of the United States,
514 as amended from time to time, and the regulations thereunder or a state
515 gift, estate or inheritance tax, the second-trust instrument shall not
516 include or omit any term that, if included in or omitted from the trust
517 instrument for the trust to which the property was transferred, would
518 have prevented the transfer from qualifying for the deduction, or would
519 have reduced the amount of the deduction, under the same provisions
520 of said internal revenue code or state law under which the transfer
521 qualified.

522 (2) If the first trust contains property that qualified, or would have
523 qualified but for the provisions of sections 1 to 29, inclusive, of this act
524 other than this section, for a charitable deduction for purposes of the
525 income, gift or estate tax under the Internal Revenue Code of 1986, or
526 any subsequent corresponding internal revenue code of the United
527 States, as amended from time to time, and the regulations thereunder or
528 a state income, gift, estate or inheritance tax, the second-trust instrument
529 shall not include or omit any term that, if included in or omitted from
530 the trust instrument for the trust to which the property was transferred,
531 would have prevented the transfer from qualifying for the deduction, or
532 would have reduced the amount of the deduction, under the same
533 provisions of said internal revenue code or state law under which the
534 transfer qualified.

535 (3) If the first trust contains property that qualified, or would have
536 qualified but for the provisions of sections 1 to 29, inclusive, of this act
537 other than this section, for the exclusion from the gift tax described in

538 Section 2503(b) of the Internal Revenue Code of 1986, or any subsequent
539 corresponding internal revenue code of the United States, as amended
540 from time to time, and the regulations thereunder, the second-trust
541 instrument shall not include or omit a term that, if included in or
542 omitted from the trust instrument for the trust to which the property
543 was transferred, would have prevented the transfer from qualifying
544 under Section 2503(b) of the Internal Revenue Code of 1986, or any
545 subsequent corresponding internal revenue code of the United States,
546 as amended from time to time, and the regulations thereunder. If the
547 first trust contains property that qualified, or would have qualified but
548 for the provisions of sections 1 to 29, inclusive, of this act other than this
549 section, for the exclusion from the gift tax described in Section 2503(b)
550 of the Internal Revenue Code of 1986, or any subsequent corresponding
551 internal revenue code of the United States, as amended from time to
552 time, and the regulations thereunder by application of Section 2503(c) of
553 the Internal Revenue Code of 1986, or any subsequent corresponding
554 internal revenue code of the United States, as amended from time to
555 time, and the regulations thereunder, the second-trust instrument shall
556 not include or omit a term that, if included or omitted from the trust
557 instrument for the trust to which the property was transferred, would
558 have prevented the transfer from qualifying under said Section 2503(c).

559 (4) If the property of the first trust includes shares of stock in an S
560 corporation, as defined in Section 1361 of the Internal Revenue Code of
561 1986, or any subsequent corresponding internal revenue code of the
562 United States, as amended from time to time, and the regulations
563 thereunder and the first trust is, or but for the provisions of sections 1 to
564 29, inclusive, of this act other than this section would be, a permitted
565 shareholder under any provision of said Section 1361, an authorized
566 fiduciary may exercise the power with respect to part or all of the S
567 corporation stock only if any second trust receiving the stock is a
568 permitted shareholder under Section 1361(c)(2) of the Internal Revenue
569 Code of 1986, or any subsequent corresponding internal revenue code
570 of the United States, as amended from time to time, and the regulations
571 thereunder. If the property of the first trust includes shares of stock in

572 an S corporation and the first trust is, or but for the provisions of sections
573 1 to 29, inclusive, of this act other than this section would be, a qualified
574 subchapter-S trust within the meaning of Section 1361(d) of the Internal
575 Revenue Code of 1986, or any subsequent corresponding internal
576 revenue code of the United States, as amended from time to time, and
577 the regulations thereunder, the second-trust instrument shall not
578 include or omit a term that prevents the second trust from qualifying as
579 a qualified subchapter-S trust.

580 (5) If the first trust contains property that qualified, or would have
581 qualified but for the provisions of sections 1 to 29, inclusive, of this act
582 other than this section, for a zero inclusion ratio for purposes of the
583 generation-skipping transfer tax under Section 2642(c) of the Internal
584 Revenue Code of 1986, or any subsequent corresponding internal
585 revenue code of the United States, as amended from time to time, and
586 the regulations thereunder, the second-trust instrument shall not
587 include or omit a term that, if included in or omitted from the first-trust
588 instrument, would have prevented the transfer to the first trust from
589 qualifying for a zero inclusion ratio under said Section 2642(c).

590 (6) If the first trust is directly or indirectly the beneficiary of qualified
591 benefits property, the second-trust instrument may not include or omit
592 any term that, if included in or omitted from the first-trust instrument,
593 would have increased the minimum distributions required with respect
594 to the qualified benefits property under Section 401(a)(9) of the Internal
595 Revenue Code of 1986, or any subsequent corresponding internal
596 revenue code of the United States, as amended from time to time, and
597 the regulations thereunder and any applicable regulations, or any
598 similar requirements that refer to said Section 401(a)(9) or the
599 regulations thereunder. If an attempted exercise of the decanting power
600 violates the provisions of this subdivision, the trustee is deemed to have
601 held the qualified benefits property and any reinvested distributions of
602 the property as a separate share from the date of the exercise of the
603 power and section 22 of this act applies to the separate share.

604 (7) If the first trust qualifies as a grantor trust because of the

605 application of Section 672(f)(2)(A) of the Internal Revenue Code of 1986,
606 or any subsequent corresponding internal revenue code of the United
607 States, as amended from time to time, and the regulations thereunder,
608 the second trust may not include or omit a term that, if included in or
609 omitted from the first-trust instrument, would have prevented the first
610 trust from qualifying under said Section 672(f)(2)(A).

611 (8) As used in this subdivision, "tax benefit" means a federal or state
612 tax deduction, exemption, exclusion or other benefit not otherwise listed
613 in this section, except for a benefit arising from being a grantor trust.
614 Subject to subdivision (9) of this subsection, a second-trust instrument
615 may not include or omit a term that, if included in or omitted from the
616 first-trust instrument, would have prevented qualification for a tax
617 benefit if: (A) The first-trust instrument expressly indicates an intent to
618 qualify for the benefit or the first-trust instrument clearly is designed to
619 enable the first trust to qualify for the benefit; and (B) the transfer of
620 property held by the first trust or the first trust qualified or, but for the
621 provisions of sections 1 to 29, inclusive, of this act other than this section,
622 would have qualified for the tax benefit.

623 (9) Subject to subdivision (4) of this subsection: (A) Except as
624 provided in subdivision (7) of this subsection, the second trust may be a
625 nongrantor trust, even if the first trust is a grantor trust; and (B) except
626 as provided in subdivision (10) of this subsection, the second trust may
627 be a grantor trust, even if the first trust is a nongrantor trust.

628 (10) An authorized fiduciary may not exercise the decanting power if
629 a settlor objects in a signed record delivered to the fiduciary within the
630 notice period and: (A) The first trust and a second trust are both grantor
631 trusts, in whole or in part, the first trust grants the settlor or another
632 person the power to cause the first trust to cease to be a grantor trust,
633 and the second trust does not grant an equivalent power to the settlor
634 or other person; or (B) the first trust is a nongrantor trust and a second
635 trust is a grantor trust, in whole or in part, with respect to the settlor,
636 unless: (i) The settlor has the power at all times to cause the second trust
637 to cease to be a grantor trust; or (ii) the first-trust instrument contains a

638 provision granting the settlor or another person a power that would
639 cause the first trust to cease to be a grantor trust and the second-trust
640 instrument contains the same provision.

641 Sec. 20. (NEW) (*Effective January 1, 2025*) (a) Subject to subsection (b)
642 of this section, a second trust may have a duration that is the same as or
643 different from the duration of the first trust.

644 (b) To the extent that property of a second trust is attributable to
645 property of the first trust, the property of the second trust is subject to
646 any rules governing maximum perpetuity, accumulation or suspension
647 of the power of alienation which apply to property of the first trust.

648 Sec. 21. (NEW) (*Effective January 1, 2025*) An authorized fiduciary may
649 exercise the decanting power whether or not under the first trust's
650 discretionary distribution standard the fiduciary would have made, or
651 could have been compelled to make, a discretionary distribution of
652 principal at the time of the exercise.

653 Sec. 22. (NEW) (*Effective January 1, 2025*) (a) If exercise of the
654 decanting power would be effective under sections 1 to 29, inclusive, of
655 this act except that the second-trust instrument in part does not comply
656 with sections 1 to 29, inclusive, of this act, the exercise of the power is
657 effective and the following rules apply with respect to the principal of
658 the second trust attributable to the exercise of the power:

659 (1) A provision in the second-trust instrument that is not permitted
660 under sections 1 to 29, inclusive, of this act is void to the extent necessary
661 to comply with sections 1 to 29, inclusive, of this act.

662 (2) A provision required by sections 1 to 29, inclusive, of this act to be
663 in the second-trust instrument that is not contained in the instrument is
664 deemed to be included in the instrument to the extent necessary to
665 comply with sections 1 to 29, inclusive, of this act.

666 (b) If a trustee or other fiduciary of a second trust determines that
667 subsection (a) of this section applies to a prior exercise of the decanting

668 power, the fiduciary shall take corrective action consistent with the
669 fiduciary's duties.

670 Sec. 23. (NEW) (*Effective January 1, 2025*) (a) As used in this section:

671 (1) "Animal trust" means a trust or an interest in a trust created to
672 provide for the care of one or more animals.

673 (2) "Protector" means a person appointed in an animal trust to enforce
674 the trust on behalf of the animal or, if no such person is appointed in the
675 trust, a person appointed by the court for that purpose.

676 (b) The decanting power may be exercised over an animal trust that
677 has a protector to the extent the trust could be decanted under sections
678 1 to 29, inclusive, of this act, if each animal that benefits from the trust
679 were an individual, if the protector consents in a signed record to the
680 exercise of the power.

681 (c) A protector for an animal has the rights under sections 1 to 29,
682 inclusive, of this act of a qualified beneficiary.

683 (d) Notwithstanding the provisions of sections 1 to 29, inclusive, of
684 this act, if a first trust is an animal trust, in an exercise of the decanting
685 power, the second trust shall provide that trust property may be applied
686 only to its intended purpose for the period the first trust benefitted the
687 animal.

688 Sec. 24. (NEW) (*Effective January 1, 2025*) Any reference in the
689 Connecticut Uniform Trust Code to a trust instrument or terms of the
690 trust includes a second-trust instrument and the terms of the second
691 trust.

692 Sec. 25. (NEW) (*Effective January 1, 2025*) (a) For purposes of the law
693 of this state other than sections 1 to 29, inclusive, of this act and subject
694 to subsection (b) of this section, a settlor of a first trust is deemed to be
695 the settlor of the second trust with respect to the portion of the principal
696 of the first trust subject to the exercise of the decanting power.

697 (b) In determining settlor intent with respect to a second trust, the
698 intent of a settlor of the first trust, a settlor of the second trust and the
699 authorized fiduciary may be considered.

700 Sec. 26. (NEW) (*Effective January 1, 2025*) (a) Except as provided in
701 subsection (c) of this section, if exercise of the decanting power was
702 intended to distribute all the principal of the first trust to one or more
703 second trusts, later-discovered property belonging to the first trust and
704 property paid to or acquired by the first trust after the exercise of the
705 power is part of the trust estate of the second trust or trusts.

706 (b) Except as provided in subsection (c) of this section, if exercise of
707 the decanting power was intended to distribute less than all the
708 principal of the first trust to one or more second trusts, later-discovered
709 property belonging to the first trust or property paid to or acquired by
710 the first trust after exercise of the power remains part of the trust estate
711 of the first trust.

712 (c) An authorized fiduciary may provide in an exercise of the
713 decanting power, or by the terms of a second trust, for disposition of
714 later-discovered property belonging to the first trust or property paid to
715 or acquired by the first trust after exercise of the power.

716 Sec. 27. (NEW) (*Effective January 1, 2025*) A debt, liability or other
717 obligation enforceable against property of a first trust is enforceable to
718 the same extent against the property when held by the second trust after
719 exercise of the decanting power.

720 Sec. 28. (NEW) (*Effective January 1, 2025*) In applying and construing
721 the provisions of the Connecticut Uniform Trust Decanting Act,
722 consideration shall be given to the need to promote uniformity of the
723 law with respect to its subject matter among states that enact it.

724 Sec. 29. (NEW) (*Effective January 1, 2025*) Sections 1 to 29, inclusive, of
725 this act modify, limit and supersede the Electronic Signatures in Global
726 and National Commerce Act, 15 USC 7001 et seq., but do not modify,
727 limit or supersede Section 101(c) of said act, 15 USC 7001(c), or authorize

728 electronic delivery of any of the notices described in Section 103(b) of
729 said act, 15 USC 7003(b).

730 Sec. 30. Section 45a-499i of the general statutes is repealed and the
731 following is substituted in lieu thereof (*Effective January 1, 2025*):

732 (a) Notice to a person under sections 45a-487j to 45a-487t, inclusive,
733 [and] 45a-499a to 45a-500s, inclusive, and sections 1 to 29, inclusive, of
734 this act, or the sending of a document to a person under sections 45a-
735 487j to 45a-487t, inclusive, [and] 45a-499a to 45a-500s, inclusive, and
736 sections 1 to 29, inclusive, of this act, shall be accomplished in a manner
737 reasonably suitable under the circumstances and likely to result in
738 receipt of the notice or document. Permissible methods of notice or for
739 sending a document include first-class mail, personal delivery, delivery
740 to the person's last known place of residence or place of business, or, if
741 the person has consented in advance to receive notices or documents by
742 electronic message, a properly directed electronic message.

743 (b) Notice otherwise required under sections 45a-487j to 45a-487t,
744 inclusive, [and] 45a-499a to 45a-500s, inclusive, and sections 1 to 29,
745 inclusive, of this act, or a document otherwise required to be sent under
746 sections 45a-487j to 45a-487t, inclusive, [and] 45a-499a to 45a-500s,
747 inclusive, and sections 1 to 29, inclusive, of this act, need not be provided
748 to a person whose identity or location is unknown to and not reasonably
749 ascertainable by the trustee.

750 (c) Notice under sections 45a-487j to 45a-487t, inclusive, and 45a-499a
751 to 45a-500s, inclusive, or the sending of a document under sections 45a-
752 487j to 45a-487t, inclusive, and 45a-499a to 45a-500s, inclusive, may be
753 waived by the person to be notified or to be sent the document.

754 (d) Notice of a judicial proceeding shall be given as provided in the
755 applicable rules of court.

756 Sec. 31. Section 45a-499o of the general statutes is repealed and the
757 following is substituted in lieu thereof (*Effective January 1, 2025*):

758 (a) Except as provided in subsection (b) of this section, the Probate
759 Courts have sole original jurisdiction relating to testamentary trusts to:

760 (1) Determine the validity of the will establishing the trust pursuant
761 to subdivision (2) of subsection (a) of section 45a-98;

762 (2) Compel a trustee to account pursuant to subdivision (6) of
763 subsection (a) of section 45a-98;

764 (3) Approve a trustee's account pursuant to sections 45a-175 to 45a-
765 179, inclusive, or proposed final distribution pursuant to section 45a-
766 481;

767 (4) With respect to an action that could be reported in a subsequent
768 account pursuant to sections 45a-175 to 45a-179, inclusive, hear and
769 decide the petition of (A) a trustee to approve a proposed action, ratify
770 a previously taken action or provide instructions to address a specific
771 situation, or (B) a beneficiary to compel or prohibit action by a trustee;

772 (5) Approve the settlement of a disputed claim pursuant to section
773 45a-151;

774 (6) Approve the sale of personal property pursuant to section 45a-
775 163;

776 (7) Approve the sale or mortgage of real property pursuant to section
777 45a-164;

778 (8) Remove or accept the resignation of a trustee pursuant to section
779 45a-499vv or subsection (b) of section 45a-499ww;

780 (9) Appoint a successor trustee in the event of a vacancy or
781 anticipated vacancy pursuant to section 45a-499uu;

782 (10) Order a trustee to furnish a probate bond pursuant to section 45a-
783 499ss;

784 (11) Assume jurisdiction of a trust pursuant to section 45a-477;

785 (12) Order distribution of a decedent's estate or testamentary trust to
786 the beneficiaries of an inoperative trust pursuant to section 45a-482;

787 (13) Authorize a trustee to disclaim an interest pursuant to section
788 45a-579;

789 (14) Authorize a trustee to combine two or more trusts or divide a
790 trust into two or more separate trusts pursuant to section 45a-499ll;
791 [and]

792 (15) Terminate a charitable trust pursuant to section 45a-520; and

793 (16) Hear and decide a petition related to the exercise of a decanting
794 power pursuant to section 9 of this act.

795 (b) The Superior Court and the Probate Courts have concurrent
796 original jurisdiction relating to testamentary trusts to:

797 (1) Determine title or rights of possession and use in and to any real,
798 tangible or intangible property that constitutes or may constitute
799 property of a trust, including the rights and obligations of a beneficiary
800 of the trust pursuant to subdivision (3) of subsection (a) of section 45a-
801 98;

802 (2) Determine the validity and construe the meaning and effect of a
803 trust pursuant to subdivision (4) of subsection (a) of section 45a-98;

804 (3) Apply the doctrine of cy pres or approximation pursuant to
805 subdivision (5) of subsection (a) of section 45a-98;

806 (4) Recover on a probate bond for breach of fiduciary duty pursuant
807 to sections 45a-144 and 45a-145;

808 (5) Reform a trust to qualify for the marital deduction pursuant to
809 section 45a-485;

810 (6) Reform a trust to qualify for the charitable deduction pursuant to
811 section 45a-519;

812 (7) Reform a charitable remainder unitrust pursuant to section 45a-
813 521;

814 (8) Authorize transfer of the principal place of administration of a
815 trust to another jurisdiction pursuant to section 45a-499h;

816 (9) Modify or terminate a noncharitable trust pursuant to sections
817 45a-499ee, 45a-499ff, 45a-499ii, 45a-499jj and 45a-499kk; and

818 (10) Hear and decide a petition for instruction pursuant to subsection
819 (d) of section 45a-500i.

820 (c) Notwithstanding subsection (a) of this section, the Superior Court
821 has original jurisdiction relating to testamentary trusts with respect to:

822 (1) A proceeding relating to a testamentary trust that the court
823 consolidates with another proceeding involving the same trust over
824 which the Superior Court has original jurisdiction; and

825 (2) Any matter over which the Superior Court has statutory or
826 common law jurisdiction or has powers or remedies that are not
827 available to the Probate Courts.

828 (d) The Superior Court has original jurisdiction over all matters
829 relating to inter vivos trusts. The Probate Courts have concurrent
830 original jurisdiction with the Superior Court relating to inter vivos trusts
831 to:

832 (1) Compel a trustee to account pursuant to subdivision (6) of
833 subsection (a) of section 45a-98;

834 (2) Approve a trustee's account pursuant to section 45a-175;

835 (3) With respect to an action that could be reported in a subsequent
836 account pursuant to section 45a-175, hear and decide the petition of a
837 trustee to approve a proposed action, ratify a previously taken action or
838 provide instruction to address a specific situation or the petition of a
839 beneficiary to compel or prohibit an action by a trustee;

840 (4) Remove a trustee pursuant to subsection (b) of section 45a-499ww;

841 (5) Appoint a successor trustee in the event of a vacancy or
842 anticipated vacancy pursuant to section 45a-487m or 45a-499uu and
843 subsection (g) of section 45a-487p;

844 (6) Recover on a probate bond for breach of fiduciary duty pursuant
845 to sections 45a-144 and 45a-145;

846 (7) Authorize a trustee to disclaim an interest pursuant to section 45a-
847 579;

848 (8) Authorize a trustee to combine two or more trusts or divide a trust
849 into two or more separate trusts pursuant to section 45a-499ll;

850 (9) Terminate a charitable trust pursuant to section 45a-520;

851 (10) Determine title or rights of possession and use in and to any real,
852 tangible or intangible property that constitutes or may constitute
853 property of a trust, including the rights and obligations of any
854 beneficiary of the trust pursuant to subdivision (3) of subsection (a) of
855 section 45a-98;

856 (11) Determine the validity and construe the meaning and effect of a
857 trust pursuant to subdivision (4) of subsection (a) of section 45a-98;

858 (12) Apply the doctrine of cy pres or approximation pursuant to
859 subdivision (5) of subsection (a) of section 45a-98;

860 (13) Reform a trust to achieve the settlor's tax objectives pursuant to
861 section 45a-499kk;

862 (14) Authorize transfer of the principal place of administration of a
863 trust to another jurisdiction pursuant to section 45a-499h;

864 (15) Modify or terminate a noncharitable trust pursuant to sections
865 45a-499ee, 45a-499ff, 45a-499ii, 45a-499jj and 45a-499kk; [and]

866 (16) Hear and decide a petition for instruction pursuant to subsection

867 (d) of section 45a-500i; and

868 (17) Hear and decide a petition related to the exercise of a decanting
 869 power pursuant to section 9 of this act.

870 (e) With respect to a matter over which the court has jurisdiction, the
 871 court may hear and decide a trustee's request for instructions or for
 872 approval of action or a party's request to compel or prohibit an action
 873 by a trustee.

This act shall take effect as follows and shall amend the following sections:		
Section 1	January 1, 2025	New section
Sec. 2	January 1, 2025	New section
Sec. 3	January 1, 2025	New section
Sec. 4	January 1, 2025	New section
Sec. 5	January 1, 2025	New section
Sec. 6	January 1, 2025	New section
Sec. 7	January 1, 2025	New section
Sec. 8	January 1, 2025	New section
Sec. 9	January 1, 2025	New section
Sec. 10	January 1, 2025	New section
Sec. 11	January 1, 2025	New section
Sec. 12	January 1, 2025	New section
Sec. 13	January 1, 2025	New section
Sec. 14	January 1, 2025	New section
Sec. 15	January 1, 2025	New section
Sec. 16	January 1, 2025	New section
Sec. 17	January 1, 2025	New section
Sec. 18	January 1, 2025	New section
Sec. 19	January 1, 2025	New section
Sec. 20	January 1, 2025	New section
Sec. 21	January 1, 2025	New section
Sec. 22	January 1, 2025	New section
Sec. 23	January 1, 2025	New section
Sec. 24	January 1, 2025	New section
Sec. 25	January 1, 2025	New section
Sec. 26	January 1, 2025	New section
Sec. 27	January 1, 2025	New section

Sec. 28	<i>January 1, 2025</i>	New section
Sec. 29	<i>January 1, 2025</i>	New section
Sec. 30	<i>January 1, 2025</i>	45a-499i
Sec. 31	<i>January 1, 2025</i>	45a-499o

Statement of Purpose:

To adopt the Connecticut Uniform Trust Decanting Act.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]