

OFA BILL ANALYSIS

sSB 461

AN ACT CONCERNING THE FILING OF A JOINT CONNECTICUT  
PERSONAL INCOME TAX RETURN BY CERTAIN NON-RESIDENT  
MARRIED PERSONS

**SUMMARY:** The bill requires non-resident married couples who file jointly for federal tax purposes to file jointly for state tax purposes. The joint filing requirement for resident married couples was passed under PA 91-3 and is currently applied by the Department of Revenue Services to non-resident couples as well, in light of the 1991 New York Appellate Court decision, Brady vs. New York.

**EFFECTIVE DATE:** Upon Passage and applicable to income years beginning 1/1/92.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute  
Yea 38 Nay 0

LIMIT  
461.FIN