

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 22-110**—sHB 5475

*Finance, Revenue and Bonding Committee*

**AN ACT CONCERNING THE LEGISLATIVE COMMISSIONERS' RECOMMENDATIONS FOR MINOR AND TECHNICAL REVISIONS TO THE TAX AND RELATED STATUTES**

**SUMMARY:** This act makes numerous minor and technical changes in state tax and other related statutes. Among its changes, the act:

1. corrects statutory references to personal property declarations required under CGS § 12-41 (§§ 2 & 4-9),
2. eliminates obsolete provisions (§§ 12-13 & 24),
3. reestablishes definitions of “federal basic exclusion amount” under the estate and gift tax laws and corrects a reference to the taxable threshold for filing estate tax returns (§§ 15-17), and
4. makes a technical correction to the effective date of a provision in the FY 22-23 budget implementer act authorizing ambulatory surgical centers (ASCs) to file written refund claims (§ 44).

**EFFECTIVE DATE:** October 1, 2022, except the ASC filing effective date correction takes effect upon passage.

**TECHNICAL CORRECTIONS TO THE ESTATE AND GIFT TAX LAWS**

The act (1) reestablishes definitions of “federal basic exclusion amount” for purposes of the estate and gift tax laws and (2) corrects a reference to the taxable threshold for filing estate tax returns with the revenue services commissioner.

Under the act, the “federal basic exclusion amount” for the estate tax is the dollar amount published annually by the Internal Revenue Service (IRS) at which a decedent would be required to file a federal estate tax return based on the value of his or her gross estate and federal taxable gifts. For the gift tax, it is the IRS-published dollar amount over which a donor would owe federal gift tax based on the value of the donor’s federally taxable gifts. The same definitions applied under prior law (before PAs 18-49 and -81).

**BACKGROUND**

*Related Acts*

PA 22-117, §§ 17-19, includes the same corrections to the estate and gift tax laws and ASC filing effective date provision. PA 22-118, §§ 436 & 515, eliminates the ASC tax beginning July 1, 2022.