



# House of Representatives

General Assembly

**File No. 70**

January Session, 2023

Substitute House Bill No. 6549

*House of Representatives, March 15, 2023*

The Committee on Labor and Public Employees reported through REP. SANCHEZ, E. of the 24th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

***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2 repealed and the following is substituted in lieu thereof (*Effective from*  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.

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*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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### **OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:** None

### **Explanation**

The bill, which repeals various labor-related laws, does not result in any fiscal impact to the state or municipalities.

**Sections 5 through 10** repeal the Individual Development Account (IDA) program, including related corporate and personal income tax incentives. This does not result in any fiscal impact as the Department of Labor IDA program ended as of June 30, 2019.

### **The Out Years**

**State Impact:** None

**Municipal Impact:** None

**OLR Bill Analysis****sHB 6549*****AN ACT CONCERNING MODIFICATION OF AND REPEALING OBSOLETE PROVISIONS AND STATUTES RELEVANT TO THE LABOR DEPARTMENT.*****SUMMARY**

This bill repeals various laws related to the State Department of Labor (DOL).

It repeals a requirement that the labor commissioner annually submit, by November 15 to the Education, Labor, and Higher Education and Workforce Advancement committees, information about economic trends, occupational information, and emerging workforce trends. Relatedly, it modifies the information that the Connecticut Technical Education and Career System (CTECS) executive director must annually submit to the same committees by this date. Under current law, the executive director must submit, among other things, information ensuring the CTECS curriculum is incorporating the workforce skills needed for the next 10 years that the labor commissioner identifies in her submission to the committees. The bill eliminates the reference to the commissioner's submission and replaces it with the skills needed for future workforce development (§ 1).

Additionally, the bill repeals the law establishing the Individual Development Account (IDA) Program within DOL and requiring the department to provide matching funds for the participants. Under current law, the program allows people from low-income households to establish an account to save funds for specific reasons stated in law, including (1) buying a home, (2) paying for education or job training, or (3) starting a business (§ 10). The bill also makes several conforming changes, including repealing provisions in current law (1) requiring the housing commissioner to provide matching grants to fund purchases of

primary residences, (2) making contributions to the IDA Reserve Fund eligible for certain corporation business tax credits, and (3) allowing a personal income tax deduction for interest earned on funds deposited in an IDA (§§ 5-9).

The bill also repeals several laws relating to DOL’s enforcement authority that generally are obsolete or covered by other laws. For example, it repeals a law setting a minimum standard for worker bathroom accommodations at certain tobacco farms and another that addresses reporting serious accidents in workplaces, which are covered under CONN-OSHA (Connecticut Occupational Health and Safety Act, CGS § 31-367 et seq.) or federal OSHA (§§ 4 & 10).

Lastly, the bill (1) repeals obsolete language concerning information the labor commissioner must collect (§ 2) and an obsolete payroll card usage study (§ 3) and (2) makes technical changes (§ 1).

EFFECTIVE DATE: Upon passage

**COMMITTEE ACTION**

Labor and Public Employees Committee

Joint Favorable Substitute

Yea 11 Nay 0 (02/28/2023)