



General Assembly

January Session, 2023

**Raised Bill No. 6549**

LCO No. 3148



Referred to Committee on LABOR AND PUBLIC EMPLOYEES

Introduced by:  
(LAB)

**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2 repealed and the following is substituted in lieu thereof (*Effective from*  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] subdivisions (1) to (3),  
 34 inclusive, of this subsection; [(E)] 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. Subdivision (2) of subsection (e) of section 8-336p of the general  
189 statutes is repealed and the following is substituted in lieu thereof  
190 (*Effective from passage*):

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

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197 repealed and the following is substituted in lieu thereof (*Effective from*  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

199 (a) For purposes of this section, "human capital investment" means  
200 the amount paid or incurred by a corporation on (1) job training which  
201 occurs in this state for persons who are employed in this state; (2) work  
202 education programs in this state including, but not limited to, programs  
203 in public high schools and work education-diversified occupations  
204 programs in this state; (3) worker training and education for persons  
205 who are employed in this state provided by institutions of higher  
206 education in this state; (4) donations or capital contributions to  
207 institutions of higher education in this state for improvements or  
208 advancements of technology, including physical plant improvements;  
209 (5) planning, site preparation, construction, renovation or acquisition of  
210 facilities in this state for the purpose of establishing a child care center,  
211 as described in section 19a-77, in this state to be used primarily by the  
212 children of employees who are employed in this state; and (6) subsidies  
213 to employees who are employed in this state for child care to be  
214 provided in this state. [; and (7) contributions made to the Individual  
215 Development Account Reserve Fund, as defined in section 31-51ww.]

216 Sec. 7. Subsection (a) of section 12-217aaa of the general statutes is

217 repealed and the following is substituted in lieu thereof (*Effective from*  
218 *passage*):

219 (a) As used in this section, (1) "accumulated credits" means the  
220 amount of credits allowed, in accordance with the provisions of section  
221 12-217n, that have not been taken through an applicant's last income  
222 year completed prior to the date of an application submitted as  
223 provided in subsection (b) of this section, (2) "commissioner" means the  
224 Commissioner of Economic and Community Development, and (3)  
225 "human capital investment" means the amount paid or incurred by a  
226 corporation on (A) job training which occurs in this state for persons  
227 who are employed in this state; (B) work education programs in this  
228 state, including, but not limited to, programs in public high schools and  
229 work education-diversified occupations programs in this state; (C)  
230 worker training and education for persons who are employed in this  
231 state provided by institutions of higher education in this state; (D)  
232 donations or capital contributions to institutions of higher education in  
233 this state for improvements or advancements of technology, including  
234 physical plant improvements; (E) planning, site preparation,  
235 construction, renovation or acquisition of facilities in this state for the  
236 purpose of establishing a child care center, as described in section 19a-  
237 77, in this state to be used primarily by the children of employees who  
238 are employed in this state; and (F) subsidies to employees who are  
239 employed in this state for child care to be provided in this state; ] and  
240 (G) contributions made to the Individual Development Account Reserve  
241 Fund, as defined in section 31-51ww.]

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

245 (B) There shall be subtracted therefrom:

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



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

251 (iii) To the extent properly includable in gross income for federal  
252 income tax purposes, the amount of any refund or credit for  
253 overpayment of income taxes imposed by this state, or any other state  
254 of the United States or a political subdivision thereof, or the District of  
255 Columbia;

256 (iv) To the extent properly includable in gross income for federal  
257 income tax purposes and not otherwise subtracted from federal  
258 adjusted gross income pursuant to clause (x) of this subparagraph in  
259 computing Connecticut adjusted gross income, any tier 1 railroad  
260 retirement benefits;

261 (v) To the extent any additional allowance for depreciation under  
262 Section 168(k) of the Internal Revenue Code for property placed in  
263 service after September 27, 2017, was added to federal adjusted gross  
264 income pursuant to subparagraph (A)(ix) of this subdivision in  
265 computing Connecticut adjusted gross income, twenty-five per cent of  
266 such additional allowance for depreciation in each of the four  
267 succeeding taxable years;

268 (vi) To the extent properly includable in gross income for federal  
269 income tax purposes, any interest income from obligations issued by or  
270 on behalf of the state of Connecticut, any political subdivision thereof,  
271 or public instrumentality, state or local authority, district or similar  
272 public entity created under the laws of the state of Connecticut;

273 (vii) To the extent properly includable in determining the net gain or  
274 loss from the sale or other disposition of capital assets for federal income  
275 tax purposes, any gain from the sale or exchange of obligations issued  
276 by or on behalf of the state of Connecticut, any political subdivision  
277 thereof, or public instrumentality, state or local authority, district or  
278 similar public entity created under the laws of the state of Connecticut,  
279 in the income year such gain was recognized;

280 (viii) Any interest on indebtedness incurred or continued to purchase  
281 or carry obligations or securities the interest on which is subject to tax  
282 under this chapter but exempt from federal income tax, to the extent that  
283 such interest on indebtedness is not deductible in determining federal  
284 adjusted gross income and is attributable to a trade or business carried  
285 on by such individual;

286 (ix) Ordinary and necessary expenses paid or incurred during the  
287 taxable year for the production or collection of income which is subject  
288 to taxation under this chapter but exempt from federal income tax, or  
289 the management, conservation or maintenance of property held for the  
290 production of such income, and the amortizable bond premium for the  
291 taxable year on any bond the interest on which is subject to tax under  
292 this chapter but exempt from federal income tax, to the extent that such  
293 expenses and premiums are not deductible in determining federal  
294 adjusted gross income and are attributable to a trade or business carried  
295 on by such individual;

296 (x) (I) For taxable years commencing prior to January 1, 2019, for a  
297 person who files a return under the federal income tax as an unmarried  
298 individual whose federal adjusted gross income for such taxable year is  
299 less than fifty thousand dollars, or as a married individual filing  
300 separately whose federal adjusted gross income for such taxable year is  
301 less than fifty thousand dollars, or for a husband and wife who file a  
302 return under the federal income tax as married individuals filing jointly  
303 whose federal adjusted gross income for such taxable year is less than  
304 sixty thousand dollars or a person who files a return under the federal  
305 income tax as a head of household whose federal adjusted gross income  
306 for such taxable year is less than sixty thousand dollars, an amount  
307 equal to the Social Security benefits includable for federal income tax  
308 purposes;

309 (II) For taxable years commencing prior to January 1, 2019, for a  
310 person who files a return under the federal income tax as an unmarried  
311 individual whose federal adjusted gross income for such taxable year is  
312 fifty thousand dollars or more, or as a married individual filing

313 separately whose federal adjusted gross income for such taxable year is  
314 fifty thousand dollars or more, or for a husband and wife who file a  
315 return under the federal income tax as married individuals filing jointly  
316 whose federal adjusted gross income from such taxable year is sixty  
317 thousand dollars or more or for a person who files a return under the  
318 federal income tax as a head of household whose federal adjusted gross  
319 income for such taxable year is sixty thousand dollars or more, an  
320 amount equal to the difference between the amount of Social Security  
321 benefits includable for federal income tax purposes and the lesser of  
322 twenty-five per cent of the Social Security benefits received during the  
323 taxable year, or twenty-five per cent of the excess described in Section  
324 86(b)(1) of the Internal Revenue Code;

325 (III) For the taxable year commencing January 1, 2019, and each  
326 taxable year thereafter, for a person who files a return under the federal  
327 income tax as an unmarried individual whose federal adjusted gross  
328 income for such taxable year is less than seventy-five thousand dollars,  
329 or as a married individual filing separately whose federal adjusted gross  
330 income for such taxable year is less than seventy-five thousand dollars,  
331 or for a husband and wife who file a return under the federal income tax  
332 as married individuals filing jointly whose federal adjusted gross  
333 income for such taxable year is less than one hundred thousand dollars  
334 or a person who files a return under the federal income tax as a head of  
335 household whose federal adjusted gross income for such taxable year is  
336 less than one hundred thousand dollars, an amount equal to the Social  
337 Security benefits includable for federal income tax purposes; and

338 (IV) For the taxable year commencing January 1, 2019, and each  
339 taxable year thereafter, for a person who files a return under the federal  
340 income tax as an unmarried individual whose federal adjusted gross  
341 income for such taxable year is seventy-five thousand dollars or more,  
342 or as a married individual filing separately whose federal adjusted gross  
343 income for such taxable year is seventy-five thousand dollars or more,  
344 or for a husband and wife who file a return under the federal income tax  
345 as married individuals filing jointly whose federal adjusted gross  
346 income from such taxable year is one hundred thousand dollars or more

347 or for a person who files a return under the federal income tax as a head  
348 of household whose federal adjusted gross income for such taxable year  
349 is one hundred thousand dollars or more, an amount equal to the  
350 difference between the amount of Social Security benefits includable for  
351 federal income tax purposes and the lesser of twenty-five per cent of the  
352 Social Security benefits received during the taxable year, or twenty-five  
353 per cent of the excess described in Section 86(b)(1) of the Internal  
354 Revenue Code;

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

358 (xii) To the extent properly includable in the gross income for federal  
359 income tax purposes of a designated beneficiary, any distribution to  
360 such beneficiary from any qualified state tuition program, as defined in  
361 Section 529(b) of the Internal Revenue Code, established and  
362 maintained by this state or any official, agency or instrumentality of the  
363 state;

364 (xiii) To the extent allowable under section 12-701a, contributions to  
365 accounts established pursuant to any qualified state tuition program, as  
366 defined in Section 529(b) of the Internal Revenue Code, established and  
367 maintained by this state or any official, agency or instrumentality of the  
368 state;

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

372 [(xv) To the extent properly includable in gross income for federal  
373 income tax purposes of an account holder, as defined in section 31-  
374 51ww, interest earned on funds deposited in the individual  
375 development account, as defined in section 31-51ww, of such account  
376 holder;]

377 [(xvi)] (xv) To the extent properly includable in the gross income for

378 federal income tax purposes of a designated beneficiary, as defined in  
379 section 3-123aa, interest, dividends or capital gains earned on  
380 contributions to accounts established for the designated beneficiary  
381 pursuant to the Connecticut Homecare Option Program for the Elderly  
382 established by sections 3-123aa to 3-123ff, inclusive;

383 [(xvii)] (xvi) To the extent properly includable in gross income for  
384 federal income tax purposes, any income received from the United  
385 States government as retirement pay for a retired member of (I) the  
386 Armed Forces of the United States, as defined in Section 101 of Title 10  
387 of the United States Code, or (II) the National Guard, as defined in  
388 Section 101 of Title 10 of the United States Code;

389 [(xviii)] (xvii) To the extent properly includable in gross income for  
390 federal income tax purposes for the taxable year, any income from the  
391 discharge of indebtedness in connection with any reacquisition, after  
392 December 31, 2008, and before January 1, 2011, of an applicable debt  
393 instrument or instruments, as those terms are defined in Section 108 of  
394 the Internal Revenue Code, as amended by Section 1231 of the American  
395 Recovery and Reinvestment Act of 2009, to the extent any such income  
396 was added to federal adjusted gross income pursuant to subparagraph  
397 (A)(xi) of this subdivision in computing Connecticut adjusted gross  
398 income for a preceding taxable year;

399 [(xix)] (xviii) To the extent not deductible in determining federal  
400 adjusted gross income, the amount of any contribution to a  
401 manufacturing reinvestment account established pursuant to section 32-  
402 9zz in the taxable year that such contribution is made;

403 [(xx)] (xix) To the extent properly includable in gross income for  
404 federal income tax purposes, (I) for the taxable year commencing  
405 January 1, 2015, ten per cent of the income received from the state  
406 teachers' retirement system, (II) for the taxable years commencing  
407 January 1, 2016, to January 1, 2020, inclusive, twenty-five per cent of the  
408 income received from the state teachers' retirement system, and (III) for  
409 the taxable year commencing January 1, 2021, and each taxable year

410 thereafter, fifty per cent of the income received from the state teachers'  
411 retirement system or, for a taxpayer whose federal adjusted gross  
412 income does not exceed the applicable threshold under clause [(xxi)]  
413 ~~(xx)~~ of this subparagraph, the percentage pursuant to said clause of the  
414 income received from the state teachers' retirement system, whichever  
415 deduction is greater;

416 [(xxi)] ~~(xx)~~ To the extent properly includable in gross income for  
417 federal income tax purposes, except for retirement benefits under clause  
418 (iv) of this subparagraph and retirement pay under clause [(xvii)] ~~(xvi)~~  
419 of this subparagraph, for a person who files a return under the federal  
420 income tax as an unmarried individual whose federal adjusted gross  
421 income for such taxable year is less than seventy-five thousand dollars,  
422 or as a married individual filing separately whose federal adjusted gross  
423 income for such taxable year is less than seventy-five thousand dollars,  
424 or as a head of household whose federal adjusted gross income for such  
425 taxable year is less than seventy-five thousand dollars, or for a husband  
426 and wife who file a return under the federal income tax as married  
427 individuals filing jointly whose federal adjusted gross income for such  
428 taxable year is less than one hundred thousand dollars, (I) for the taxable  
429 year commencing January 1, 2019, fourteen per cent of any pension or  
430 annuity income, (II) for the taxable year commencing January 1, 2020,  
431 twenty-eight per cent of any pension or annuity income, (III) for the  
432 taxable year commencing January 1, 2021, forty-two per cent of any  
433 pension or annuity income, and (IV) for the taxable year commencing  
434 January 1, 2022, and each taxable year thereafter, one hundred per cent  
435 of any pension or annuity income;

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

441 [(xxiii)] ~~(xxii)~~ To the extent properly includable in gross income for  
442 federal income tax purposes, the amount of any financial assistance

443 received from the Crumbling Foundations Assistance Fund or paid to  
444 or on behalf of the owner of a residential building pursuant to sections  
445 8-442 and 8-443;

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

451 [(xxv)] (xxiv) To the extent any portion of a deduction under Section  
452 179 of the Internal Revenue Code was added to federal adjusted gross  
453 income pursuant to subparagraph (A)(xiv) of this subdivision in  
454 computing Connecticut adjusted gross income, twenty-five per cent of  
455 such disallowed portion of the deduction in each of the four succeeding  
456 taxable years;

457 [(xxvi)] (xxv) To the extent properly includable in gross income for  
458 federal income tax purposes, for a person who files a return under the  
459 federal income tax as an unmarried individual whose federal adjusted  
460 gross income for such taxable year is less than seventy-five thousand  
461 dollars, or as a married individual filing separately whose federal  
462 adjusted gross income for such taxable year is less than seventy-five  
463 thousand dollars, or as a head of household whose federal adjusted  
464 gross income for such taxable year is less than seventy-five thousand  
465 dollars, or for a husband and wife who file a return under the federal  
466 income tax as married individuals filing jointly whose federal adjusted  
467 gross income for such taxable year is less than one hundred thousand  
468 dollars, (I) for the taxable year commencing January 1, 2023, twenty-five  
469 per cent of any distribution from an individual retirement account other  
470 than a Roth individual retirement account, (II) for the taxable year  
471 commencing January 1, 2024, fifty per cent of any distribution from an  
472 individual retirement account other than a Roth individual retirement  
473 account, (III) for the taxable year commencing January 1, 2025, seventy-  
474 five per cent of any distribution from an individual retirement account  
475 other than a Roth individual retirement account, and (IV) for the taxable

476 year commencing January 1, 2026, and each taxable year thereafter, any  
477 distribution from an individual retirement account other than a Roth  
478 individual retirement account; and

479        [(xxvii)] ~~(xxvi)~~ To the extent properly includable in gross income for  
480 federal income tax purposes, for the taxable year commencing January  
481 1, 2022, the amount or amounts paid or otherwise credited to any  
482 eligible resident of this state under (I) the 2020 Earned Income Tax  
483 Credit enhancement program from funding allocated to the state  
484 through the Coronavirus Relief Fund established under the Coronavirus  
485 Aid, Relief, and Economic Security Act, P.L. 116-136, and (II) the 2021  
486 Earned Income Tax Credit enhancement program from funding  
487 allocated to the state pursuant to Section 9901 of Subtitle M of Title IX of  
488 the American Rescue Plan Act of 2021, P.L. 117-2.

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

492        (g) Any payment received by a complainant under this chapter or  
493 under any equivalent federal antidiscrimination law, either as a  
494 settlement of a claim or as an award made in a judicial or administrative  
495 proceeding, shall not be considered as income, resources or assets for  
496 the purpose of determining the eligibility of or amount of assistance to  
497 be received by such person in the month of receipt or the three months  
498 following receipt under the state supplement program, Medicaid or any  
499 other medical assistance program, temporary family assistance  
500 program, state-administered general assistance program, or the  
501 temporary assistance for needy families program. After such time  
502 period, any remaining funds shall be subject to state and federal laws  
503 governing such programs. [, including, but not limited to, provisions  
504 concerning an individual development account, as defined in section 31-  
505 51ww.]

506        Sec. 10. Sections 31-38, 31-39a, 31-40, 31-40d, 31-40e, 31-40f, 31-40h,  
507 31-40i, 31-42, 31-44, 31-45a, 31-51ww, 31-51yy, 31-51zz, 31-51aaa, 31-



508 51bbb, 31-51ccc, 31-51ddd, 31-51eee and 31-51fff of the general statutes  
 509 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)(2)
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

**Statement of Purpose:**

To implement the recommendations of the Labor Department by modifying and repealing obsolete provisions and statutes relevant to the Labor Department.

*[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.]*