



General Assembly

Amendment

January Session, 2023

LCO No. 8468



Offered by:

REP. CHEESEMAN, 37th Dist.

REP. NUCCIO, 53rd Dist.

To: Subst. House Bill No. 6617

File No. 710

Cal. No. 466

"AN ACT PROMOTING EQUITY IN COVERAGE FOR FERTILITY HEALTH CARE."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2023, and applicable to taxable years*
4 *commencing on or after January 1, 2024*) (a) There shall be allowed a credit
5 against the tax imposed under chapter 229 of the general statutes, other
6 than the liability imposed under section 12-707 of the general statutes,
7 for expenses related to the adoption of a child on or after January 1, 2024.
8 Such credit shall be (1) claimed in the first year such resident files a
9 return under the federal income tax for the applicable taxable year
10 validly claiming the adopted child as a dependent, (2) in the amount of
11 ten thousand dollars, and (3) in addition to any other credit against the
12 tax due under chapter 229 of the general statutes, for which such
13 resident is eligible for the applicable tax year.

14 (b) If the amount of the credit allowed pursuant to this section

15 exceeds the taxpayer's liability for the tax imposed under chapter 229 of
16 the general statutes for the applicable tax year, the Commissioner of
17 Revenue Services shall treat such excess as an overpayment and, except
18 as provided under section 12-739 or 12-742 of the general statutes, shall
19 refund the amount of such excess, without interest, to the taxpayer.

20 (c) If a married individual who is otherwise eligible for the credit
21 allowed under this section files a separate return for the applicable
22 taxable year, the credit for which such individual shall be eligible under
23 this section shall be half the amount set forth in subsection (a) of this
24 section."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2023, and applicable to taxable years commencing on or after January 1, 2024</i>	New section