



General Assembly

February Session, 2020

Raised Bill No. 5050

LCO No. 714



Referred to Committee on JUDICIARY

Introduced by:
(JUD)

AN ACT CONCERNING THE DURATION AND RELEASE OF ESTATE AND PROBATE FEE LIENS AND THE REPEAL OF CHAPTER 216 OF THE GENERAL STATUTES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 45a-107b of the general statutes is amended by
2 adding subsection (d) as follows (*Effective from passage*):

3 (NEW) (d) (1) A person having a title interest in real property subject
4 to a lien for probate fees under this section or estate taxes pursuant to
5 subsection (d) of section 12-398, as amended by this act, may petition
6 the Probate Court for a release of such lien if: (A) Such lien arises out of
7 a decedent's retained life use or survivorship interest in the property;
8 (B) the decedent died more than ten years prior to the date of filing the
9 petition; (C) no proceeding for the settlement of the decedent's estate
10 has been commenced in a Probate Court of this state; (D) no Connecticut
11 estate or succession tax return for the decedent's estate has been filed
12 with the Probate Court or Department of Revenue Services; (E) no
13 Connecticut estate tax has been assessed by the Department of Revenue
14 Services; and (F) based on the value of all known property and taxable

15 gifts, no Connecticut estate tax could be assessed in connection with the
16 decedent's estate. The petition shall be filed with the Probate Court for
17 the district in which the decedent last resided or, if the decedent died a
18 nonresident of this state, for the district within which the real estate is
19 situated.

20 (2) The petition for release of lien shall be accompanied by an
21 affidavit of the petitioner or the petitioner's attorney. The affidavit shall
22 include the following: (A) A statement that the affiant did not receive
23 the title interest from the decedent as its immediate successor in interest
24 in the chain of title or as a devise or distribution from the decedent's
25 estate; (B) a statement that the affiant does not possess the information
26 required to file a complete Connecticut estate tax return; (C) evidence
27 that demonstrates a diligent search was made to locate the decedent's
28 heirs, beneficiaries and transferees and a statement that any heirs,
29 beneficiaries or transferees who were located failed, refused or were
30 unable to cooperate in completing a Connecticut estate tax return; and
31 (D) a recitation of facts known to the affiant regarding the requirements
32 of this section. An affidavit submitted by the petitioner's attorney shall
33 be made on the basis of the attorney's own knowledge and shall not be
34 construed to be submitted on behalf of the attorney's client.

35 (3) Except as provided in subdivision (2) of this subsection, the
36 petitioner shall submit an estate tax return, reporting the value of the
37 real property that is the subject of the petition for release of lien and, to
38 the best of the petitioner's knowledge, the value of all other property of
39 the decedent at the time of death and taxable gifts made by the decedent
40 on or after January 1, 2005.

41 (4) Upon receipt of the petition, affidavit and estate tax return, the
42 Probate Court shall determine whether the petition meets the
43 requirements of this subsection. The Probate Court may hold a hearing
44 on the petition. If the Probate Court determines that the petition meets
45 the requirements of this subsection, the court shall calculate the probate
46 fees on the decedent's estate based on the value of all known property
47 and taxable gifts reported on the estate tax return, together with any

48 applicable interest, and shall issue an invoice for the fees and interest to
49 the petitioner.

50 (5) The petitioner shall pay: (A) To the Probate Court, the applicable
51 probate fees and interest; and (B) to the Department of Revenue
52 Services, an administrative fee in the amount of two hundred dollars, if
53 the petitioner seeks a release of the lien for estate taxes.

54 (6) Not later than ten days after receipt of all applicable probate fees
55 and interest thereon, and proof of payment of the administrative fee to
56 the Department of Revenue Services, if applicable, the Probate Court
57 shall issue certificates of release of the liens for estate tax and probate
58 fees, as applicable.

59 (7) Any person petitioning for a release of lien under this section shall
60 make the petition as to all known real property to which the lien applies.
61 A release of lien obtained pursuant to this section shall apply only to the
62 real property reported on the estate tax return. Any other real property
63 interest of the decedent shall continue to be subject to all applicable
64 liens.

65 (8) If the Probate Court receives an estate tax return for the decedent's
66 estate and payment of all applicable probate fees and interest thereon
67 after issuance of a certificate of release of a probate fee lien under this
68 section, the court shall, on request of the petitioner, refund the probate
69 fees paid by the petitioner under subdivision (4) of this subsection. The
70 petitioner shall not be entitled to a refund of any interest. The Probate
71 Court shall have no obligation to inform the petitioner of the receipt of
72 a tax return.

73 Sec. 2. Subdivision (1) of subsection (e) of section 12-398 of the general
74 statutes is repealed and the following is substituted in lieu thereof
75 (*Effective from passage*):

76 (e) (1) Any person shall be entitled to a certificate of release of lien
77 with respect to the interest of the decedent in such real property, if either
78 the [court of probate] Probate Court for the district within which the

79 decedent resided at the date of his death or, if the decedent died a
80 nonresident of this state, for the district within which real estate or
81 tangible personal property of the decedent is situated, or the
82 Commissioner of Revenue Services finds, upon evidence satisfactory to
83 said court or said commissioner, as the case may be, that payment of the
84 tax imposed under this chapter with respect to the interest of the
85 decedent in such real property is adequately assured, or that no tax
86 imposed under this chapter is due. In addition, the Probate Court for
87 such district may release a lien in the instances specified under
88 subsection (d) of section 45a-107b, as amended by this act. The certificate
89 of release of lien shall be issued by the [court of probate] Probate Court,
90 unless a tax return is required to be filed with the commissioner under
91 subdivision (3) of subsection (b) of section 12-392, in which case the
92 certificate of release of lien shall be issued by the commissioner. Any
93 certificate of release of lien shall be valid if issued by a [probate court]
94 Probate Court prior to May 4, 2011, and recorded in the office of the
95 town clerk of the town in which such real property is situated prior to
96 May 4, 2011, for the estate of a decedent who died on or after January 1,
97 2011, and whose Connecticut taxable estate is more than two million
98 dollars but equal to or less than three million five hundred thousand
99 dollars.

100 Sec. 3. (NEW) (*Effective from passage*) No lien for the tax that was
101 imposed under the provisions of chapter 216 of the general statutes or
102 under the provisions of chapter 217 of the general statutes, as in effect
103 prior to January 1, 2005, shall be imputed upon any real estate situated
104 in this state, and any lien for the tax that was imposed under chapter 216
105 of the general statutes or chapter 217 of the general statutes, as in effect
106 prior to January 1, 2005, upon real estate situated in this state shall be
107 deemed released.

108 Sec. 4. (NEW) (*Effective from passage*) No person shall be entitled to a
109 refund for: (1) Any payment made prior to October 1, 2018, for tax
110 liability under chapter 216 of the general statutes, or (2) Any fee paid for
111 the settlement of a decedent's estate pursuant to section 45a-107 of the
112 general statutes, as amended by this act, in which the basis for the fee

113 was the gross estate for succession tax purposes.

114 Sec. 5. Section 12-2 of the general statutes is amended by adding
115 subsections (d) and (e) as follows (*Effective from passage*):

116 (NEW) (d) The commissioner shall appoint a First Assistant
117 Commissioner of Revenue Services, who shall be an attorney at law. The
118 First Assistant Commissioner shall be the attorney in charge of litigating
119 all tax matters for the commissioner, to the fullest extent authorized by
120 the Attorney General pursuant to subsection (e) of this section. The First
121 Assistant Commissioner shall serve at the pleasure of the commissioner
122 and shall be exempt from the classified service.

123 (NEW) (e) The Attorney General may delegate to the commissioner
124 the authority to appoint the First Assistant Commissioner to represent
125 the commissioner in matters relating to certain appeals to the Superior
126 Court from an order, decision or determination or disallowance of the
127 commissioner. The Attorney General may enter into a memorandum of
128 understanding with the commissioner which shall list the types of
129 appeals which are the subject of such delegation.

130 Sec. 6. Subsection (e) of section 3-20 of the general statutes is repealed
131 and the following is substituted in lieu thereof (*Effective from passage*):

132 (e) The principal and interest of bonds, refunding bonds, other
133 obligations or borrowings in anticipation thereof, their transfer and the
134 income therefrom, including any profit on the sale or transfer thereof,
135 shall at all times be exempt from any taxation by the state of Connecticut
136 or under its authority, except for estate [or succession] taxes.

137 Sec. 7. Subsection (h) of section 3-20g of the general statutes is
138 repealed and the following is substituted in lieu thereof (*Effective from
139 passage*):

140 (h) All such notes, their transfer and the income therefrom, including
141 any profit on the sale or transfer thereof, shall at all times be exempt
142 from all taxation by the state or under its authority, except for estate [or

143 succession] taxes, but the interest on such notes shall be included in the
144 computation of any excise or franchise tax. Such notes are hereby made
145 and declared to be (1) legal investments for savings banks and trustees
146 unless otherwise provided in the instrument creating the trust, (2)
147 securities in which all public officers and bodies, all insurance
148 companies and associations and persons carrying on an insurance
149 business, all banks, bankers, trust companies, savings banks and savings
150 associations, including savings and loan associations, building and loan
151 associations, investment companies and persons carrying on a banking
152 or investment business, all administrators, guardians, executors,
153 trustees and other fiduciaries and all persons whatsoever who are or
154 may be authorized to invest in notes of the state, may properly and
155 legally invest funds, including capital in their control or belonging to
156 them, and (3) securities which may be deposited with and shall be
157 received by all public officers and bodies for any purpose for which the
158 deposit of notes of the state is or may be authorized.

159 Sec. 8. Subsection (g) of section 3-20h of the general statutes is
160 repealed and the following is substituted in lieu thereof (*Effective from*
161 *passage*):

162 (g) All such bonds, notes or other obligations, their transfer and the
163 income therefrom, including any profit on the sale or transfer thereof,
164 shall at all times be exempt from all taxation by the state or under its
165 authority, except for estate [or succession] taxes, but the interest on such
166 bonds, notes or other obligations shall be included in the computation
167 of any excise or franchise tax. Such bonds, notes or other obligations are
168 hereby made and declared to be (1) legal investments for savings banks
169 and trustees unless otherwise provided in the instrument creating the
170 trust, (2) securities in which all public officers and bodies, all insurance
171 companies and associations and persons carrying on an insurance
172 business, all banks, bankers, trust companies, savings banks and savings
173 associations, including savings and loan associations, building and loan
174 associations, investment companies and persons carrying on a banking
175 or investment business, all administrators, guardians, executors,
176 trustees and other fiduciaries and all persons who are or may be

177 authorized to invest in bonds, notes or other obligations of the state,
178 may properly and legally invest funds, including capital in their control
179 or belonging to them, and (3) securities that may be deposited with and
180 shall be received by all public officers and bodies for any purpose for
181 which the deposit of bonds, notes or other obligations of the state is or
182 may be authorized.

183 Sec. 9. Subsection (c) of section 8-252 of the general statutes is
184 repealed and the following is substituted in lieu thereof (*Effective from*
185 *passage*):

186 (c) Any provision of any law to the contrary notwithstanding, any
187 bonds, bond anticipation notes or other obligations issued by the
188 authority pursuant to this chapter shall be fully negotiable within the
189 meaning and for all purposes of title 42a and each holder or owner of
190 such a bond, bond anticipation note or other obligation or coupon is and
191 shall be fully negotiable within the meaning and for all purposes of
192 [said] title 42a. Any such bonds, bond anticipation notes or other
193 obligations shall be legal investments for all trust companies, banks,
194 investment companies, savings banks, building and loan associations,
195 executors, administrators, guardians, conservators, trustees and other
196 fiduciaries, and pension, profit-sharing and retirement funds and shall
197 be exempt, both as to principal and interest, from any taxes imposed by
198 the state of Connecticut or any subdivision thereof, other than estate [or
199 succession] taxes.

200 Sec. 10. Subsection (r) of section 10a-204b of the general statutes is
201 repealed and the following is substituted in lieu thereof (*Effective from*
202 *passage*):

203 (r) The state covenants with the purchasers and all other subsequent
204 owners and transferees of bonds, notes or other obligations issued by
205 the corporation or by any subsidiary created pursuant to subdivision (5)
206 of section 10a-204 pursuant to this section, in consideration of the
207 acceptance of and payment for the bonds, notes or other obligations,
208 until the bonds, notes or other obligations, together with the interest

209 thereon, with interest on any unpaid installment of interest and all costs
210 and expenses in connection with any action or proceeding on behalf of
211 the owners, are fully met and discharged or unless expressly permitted
212 or otherwise authorized by the terms of each contract and agreement
213 made or entered into by or on behalf of the issuer with or for the benefit
214 of such owners, that the state: (1) Will not create or cause to be created
215 any lien or charge on the assets or revenues pledged to secure such
216 bonds, notes or other obligations, other than a lien or pledge created
217 thereon pursuant to this section; (2) will not in any way impair the
218 rights, exemptions or remedies of the owners; and (3) will not limit,
219 modify, rescind, repeal or otherwise alter the rights or obligations of the
220 issuer to take such action as may be necessary to fulfill the terms of the
221 resolution authorizing the issuance of the bonds, notes or other
222 obligations; provided nothing in this section shall preclude the state
223 from exercising its power, through a change in law, to limit, modify,
224 rescind, repeal or otherwise alter this chapter if and when adequate
225 provision shall be made by law for the protection of the holders of
226 outstanding bonds, notes or other obligations, pursuant to the
227 resolution under which the bonds, notes or other obligations are issued.
228 The state further covenants with the purchasers and all subsequent
229 owners and transferees of bonds, notes or other obligations issued by
230 the corporation or by such a subsidiary pursuant to this section, in
231 consideration of the acceptance of and payment for the bonds, notes or
232 other obligations that, notwithstanding any provision of title 12, the
233 bonds, notes or other obligations shall be free at all times from taxes
234 levied by any municipality or political subdivision or special district
235 having taxing powers of the state, and the principal and interest of any
236 bonds, notes or other obligations issued under the provisions of this
237 section, the transfer of such bonds, notes or other obligations and the
238 income from such bonds, notes or other obligations, including any profit
239 on the sale or transfer of such bonds, notes or other obligations, shall at
240 all times be exempt from any taxation by the state or under its authority,
241 except for estate [or succession] taxes. The issuer is authorized to include
242 covenants of the state provided for in this subsection, as a contract of the
243 state, in any agreement with the owners of any bonds, notes or other

244 obligations, in any credit facility or reimbursement agreement with
245 respect to the bonds, notes or other obligations and in any agreement
246 authorized by subsection (p) or (q) of this section.

247 Sec. 11. Section 10a-211 of the general statutes is repealed and the
248 following is substituted in lieu thereof (*Effective from passage*):

249 The corporation and its corporate existence shall continue until
250 terminated by law upon a finding that there no longer exists any need
251 for such a corporation; provided no such law shall take effect as long as
252 the corporation shall have bonds, notes or other obligations
253 outstanding. For the purpose of this section, any appropriation or
254 advance made to the corporation by the state, which has not been
255 repaid, shall not be deemed to be an outstanding obligation of the
256 corporation. Upon the dissolution of the corporation or the cessation of
257 its activities, all the assets, property and moneys of such corporation
258 shall be paid over, upon dissolution, to the respective undergraduate
259 scholarship funds of higher educational institutions located in
260 Connecticut, gifts to which are deductible or exempt from income, estate
261 and succession taxation as more specifically described in Sections
262 170(c)(2), 501(c)(3) and 2055(a)(2) of the Internal Revenue Code of 1986,
263 or any subsequent corresponding internal revenue code of the United
264 States, as from time to time amended, [and section 12-347,] in such
265 proportions as a majority of the board shall in its absolute discretion
266 determine.

267 Sec. 12. Section 12-30a of the general statutes is repealed and the
268 following is substituted in lieu thereof (*Effective from passage*):

269 (a) (1) Whenever the provisions of section 12-35, as amended by this
270 act, 12-204, 12-205, 12-206, 12-225, 12-226, 12-229, 12-235, 12-242d, 12-
271 263c, 12-263d, 12-263m, 12-268d, 12-268h, 12-293a, 12-309, 12-330d, 12-
272 330i, [12-376, 12-376a, 12-376b,] 12-392, 12-414, 12-415, 12-416, 12-419, 12-
273 419a, 12-439, 12-440, 12-458, 12-458d, 12-486a, 12-488, 12-547, 12-548, 12-
274 590, 12-594, 12-638c, 12-638d, 12-646a, 12-647, 12-655, 12-667, 12-722, 12-
275 723, 12-728, 12-731, 12-735, 22a-132, 22a-232, 22a-237c, 38a-277 or 51-81b

276 require interest to be paid to the Commissioner of Revenue Services at
277 the rate of one per cent per month or fraction thereof or one per cent for
278 each month or fraction thereof, the Commissioner of Revenue Services
279 may adopt regulations in accordance with the provisions of chapter 54
280 that require interest to be paid to said commissioner at the equivalent
281 daily rate in lieu of such monthly rate.

282 (2) If such regulations are adopted, such regulations shall provide
283 that (A) if notice and demand is made by said commissioner for
284 payment of any amount to said commissioner, and if such amount is
285 paid within ten days after the date of such notice and demand, interest
286 under this section on the amount so paid shall not be imposed for the
287 period after the date of such notice and demand and (B) such regulations
288 are applicable to interest required to be paid to the Commissioner of
289 Revenue Services on taxes due and owing on or after the date specified
290 in such regulations, whether or not such taxes first became due before
291 said date.

292 (b) (1) Whenever the provisions of section 12-208, 12-268*l*, 12-312, [12-
293 376,] 12-392, 12-422, 12-448, 12-463, 12-489, 12-554, 12-638*i*, 12-730 or 12-
294 732 require interest to be paid by the Commissioner of Revenue Services
295 at the rate of two-thirds of one per cent per month or fraction thereof or
296 two-thirds of one per cent for each month or fraction thereof, the
297 Commissioner of Revenue Services may adopt regulations in
298 accordance with the provisions of chapter 54 that require interest to be
299 paid by said commissioner at the equivalent daily rate in lieu of such
300 monthly rate.

301 (2) If such regulations are adopted, they shall provide that (A) interest
302 shall be allowed and paid, in the case of a refund, from the date of the
303 overpayment to a date, to be determined by the commissioner,
304 preceding the date of the refund check by not more than thirty days and,
305 in the case of a credit, from the date of the overpayment to the due date
306 of the amount against which the credit is taken, and (B) such regulations
307 shall be applicable to interest required to be paid by the Commissioner
308 of Revenue Services on amounts due and owing on or after the date

309 specified in such regulations, whether or not such amounts first became
310 due before said date.

311 Sec. 13. Section 12-33a of the general statutes is repealed and the
312 following is substituted in lieu thereof (*Effective from passage*):

313 The court shall not waive statutory interest on any amount of tax for
314 which any person is liable pursuant to the provisions of chapter 207, 208,
315 209, 210, 211, 211b, 212, 212a, 214, 214a, [216,] 217, 218a, 219, 220, 221,
316 222, 223, 224, 225, 227, 228b or 229 or section 12-263b or 22a-256j and
317 which is not paid within the time specified by law.

318 Sec. 14. Subsection (a) of section 12-35 of the 2020 supplement to the
319 general statutes is repealed and the following is substituted in lieu
320 thereof (*Effective from passage*):

321 (a) Wherever used in this chapter, unless otherwise provided, "state
322 collection agency" includes the Treasurer, the Commissioner of Revenue
323 Services and any other state official, board or commission authorized by
324 law to collect taxes payable to the state and any duly appointed deputy
325 of any such official, board or commission; "tax" includes not only the
326 principal of any tax but also all interest, penalties, fees and other charges
327 added thereto by law; and "serving officer" includes any state marshal,
328 constable or employee of such state collection agency designated for
329 such purpose by a state collection agency and any person so designated
330 by the Labor Commissioner. Upon the failure of any person to pay any
331 tax [, except any tax under chapter 216,] due the state within thirty days
332 from its due date, the state collection agency charged by law with its
333 collection shall add thereto such penalty or interest or both as are
334 prescribed by law, provided, if any statutory penalty is not specified,
335 there may be added a penalty in the amount of ten per cent of the whole
336 or such part of the principal of the tax as is unpaid or fifty dollars,
337 whichever amount is greater, and provided, if any statutory interest is
338 not specified, there shall be added interest at the rate of one per cent of
339 the whole or such part of the principal of the tax as is unpaid for each
340 month or fraction thereof, from the due date of such tax to the date of

341 payment. Upon the failure of any person to pay any tax [, except any tax
342 under chapter 216,] due within thirty days of its due date, the state
343 collection agency charged by law with the collection of such tax may
344 make out and sign a warrant directed to any serving officer for distraint
345 upon any property of such person found within the state, whether real
346 or personal. An itemized bill shall be attached thereto, certified by the
347 state collection agency issuing such warrant as a true statement of the
348 amount due from such person. Such warrant shall have the same force
349 and effect as an execution issued pursuant to chapter 906. Such warrant
350 may be levied on any real property or tangible or intangible personal
351 property of such person, and sale made pursuant to such warrant in the
352 same manner and with the same force and effect as a levy of sale
353 pursuant to an execution. In addition thereto, if such warrant has been
354 issued by the Commissioner of Revenue Services, his deputy, the Labor
355 Commissioner, the executive director of the Employment Security
356 Division or any person in the Employment Security Division in a
357 position equivalent to or higher than the position presently held by a
358 revenue examiner four, said serving officer shall be authorized to place
359 a keeper in any place of business and it shall be such keeper's duty to
360 secure the income of such business for the state and, when it is in the
361 best interest of the state, to force cessation of such business operation. In
362 addition, the Attorney General may collect any such tax by civil action.
363 Each serving officer so receiving a warrant shall make a return with
364 respect to such warrant to the appropriate collection agency within a
365 period of ten days following receipt of such warrant. Each serving
366 officer shall collect from such person, in addition to the amount shown
367 on such warrant, his fees and charges, which shall be twice those
368 authorized by statute for serving officers, provided the minimum
369 charge shall be five dollars and money collected pursuant to such
370 warrant shall be first applied to the amount of any fees and charges of
371 the serving officer. In the case of an employee of the state acting as a
372 serving officer the fees and charges collected by such employee shall
373 inure to the benefit of the state. For the purposes of this section, "keeper"
374 means a person who has been given authority by an officer authorized
375 to serve a tax warrant to act in the state's interest to secure the income

376 of a business for the state and, when it is in the best interest of the state,
377 to force the cessation of such business's operation, upon the failure of
378 such business to pay taxes owed to the state.

379 Sec. 15. Subsection (b) of section 12-35a of the general statutes is
380 repealed and the following is substituted in lieu thereof (*Effective from*
381 *passage*):

382 (b) Upon failure of any person to pay any tax [, except taxes under
383 chapter 216,] due the state within thirty days from its due date, or if
384 before the due date of any tax [, except taxes under chapter 216,] the
385 Commissioner of Revenue Services believes that the collection of such
386 tax will be jeopardized by delay, the state shall have a lien, upon
387 perfection as hereinafter provided, upon the goods, accounts, chattel
388 paper, instruments, documents, investment property, deposit accounts,
389 commercial tort claims and general intangibles situated in this state and
390 owned by the taxpayer upon the date of perfection, or upon the goods,
391 accounts, chattel paper, instruments, documents, investment property,
392 deposit accounts, commercial tort claims and general intangibles
393 thereafter acquired by the taxpayer. Such lien shall attach and become
394 perfected at the time when notice of such lien is filed pursuant to the
395 filing provisions of part 5 of article 9 of title 42a, except that the signature
396 of the taxpayer against whose property the lien is claimed shall not be
397 required on said notice of lien and, in each case, the lien shall be filed as
398 if the debtor were located in this state. Nothing in this section shall be
399 construed as prohibiting the commissioner from filing both a notice of
400 lien as if the debtor were located in this state and a notice of lien with
401 the filing office of a state other than this state, if the commissioner
402 determines that it would be beneficial to this state to do so. Except as
403 hereinafter provided, upon perfection, such lien shall have priority over
404 all subsequently perfected liens and security interests.

405 Sec. 16. Subsection (a) of section 12-35b of the general statutes is
406 repealed and the following is substituted in lieu thereof (*Effective from*
407 *passage*):

408 (a) For the purposes of sections 12-204, 12-212, 12-235, 12-268h, 12-
409 309, 12-330i, [12-366,] 12-398, as amended by this act, 12-420, 12-441, 12-
410 475, 12-488, 12-555a, 12-594, 12-638j, 12-655 and 12-734:

411 (1) "Bona fide purchaser" means a person who takes a conveyance of
412 real estate in good faith from the holder of legal title, and pays valuable
413 consideration, without actual, implied, or constructive notice of any tax
414 delinquency.

415 (2) "Qualified encumbrancer" means a person who places a burden,
416 charge or lien on real estate, in good faith, without actual, implied, or
417 constructive notice of any tax delinquency.

418 (3) "Commissioner" means the Commissioner of Revenue Services or
419 his or her authorized agent.

420 Sec. 17. Subsection (a) of section 12-39l of the general statutes is
421 repealed and the following is substituted in lieu thereof (*Effective from*
422 *passage*):

423 (a) Except as otherwise provided by statute, "tax appeal" means an
424 appeal from an order, decision, determination or disallowance of the
425 Commissioner of Revenue Services; an appeal that may be taken from a
426 decree of a [court of probate under subsection (b) of section 12-359,
427 subsection (b) of section 12-367 or] Probate Court under subsection (b)
428 of section 12-395; an appeal from any order, decision, determination or
429 disallowance of the Secretary of the Office of Policy and Management
430 pursuant to sections 12-242gg to 12-242nn, inclusive; and an appeal that
431 may be taken from a decision of the Penalty Review Committee under
432 subsection (d) of section 12-3a.

433 Sec. 18. Subsections (a) and (b) of section 12-391 of the general statutes
434 are repealed and the following is substituted in lieu thereof (*Effective*
435 *from passage*)

436 (a) With respect to estates of decedents who die prior to January 1,
437 2005, and except as otherwise provided in section 59 of public act 03-1

438 of the June 30 special session, a tax is imposed upon the transfer of the
439 estate of each person who at the time of death was a resident of this state.
440 The amount of the tax shall be the amount of the federal credit allowable
441 for estate, inheritance, legacy and succession taxes paid to any state or
442 the District of Columbia under the provisions of the federal internal
443 revenue code in force at the date of such decedent's death in respect to
444 any property owned by such decedent or subject to such taxes as part of
445 or in connection with the estate of such decedent. If real or tangible
446 personal property of such decedent is located outside this state and is
447 subject to estate, inheritance, legacy, or succession taxes by any state or
448 states, other than the state of Connecticut, or by the District of Columbia
449 for which such federal credit is allowable, the amount of tax due under
450 this section shall be reduced by the lesser of: (1) The amount of any such
451 taxes paid to such other state or states or said district and allowed as a
452 credit against the federal estate tax; or (2) an amount computed by
453 multiplying such federal credit by a fraction, (A) the numerator of which
454 is the value of that part of the decedent's gross estate over which such
455 other state or states or said district have jurisdiction for estate tax
456 purposes to the same extent to which this state would assert jurisdiction
457 for estate tax purposes under this chapter with respect to the residents
458 of such other state or states or said district, and (B) the denominator of
459 which is the value of the decedent's gross estate. Property of a resident
460 estate over which this state has jurisdiction for estate tax purposes
461 includes real property situated in this state, tangible personal property
462 having an actual situs in this state, and intangible personal property
463 owned by the decedent, regardless of where it is located. The amount of
464 any estate tax imposed under this subsection shall also be reduced, but
465 not below zero, by the amount of any [tax that is imposed under chapter
466 216] succession tax that is imposed and that is actually paid to this state.

467 (b) With respect to the estates of decedents who die prior to January
468 1, 2005, and except as otherwise provided in section 59 of public act 03-
469 1 of the June 30 special session, a tax is imposed upon the transfer of the
470 estate of each person who at the time of death was a nonresident of this
471 state, the amount of which shall be computed by multiplying (1) the

472 federal credit allowable for estate, inheritance, legacy, and succession
 473 taxes paid to any state or states or the District of Columbia under the
 474 provisions of the federal internal revenue code in force at the date of
 475 such decedent's death in respect to any property owned by such
 476 decedent or subject to such taxes as a part of or in connection with the
 477 estate of such decedent by (2) a fraction, (A) the numerator of which is
 478 the value of that part of the decedent's gross estate over which this state
 479 has jurisdiction for estate tax purposes and (B) the denominator of
 480 which is the value of the decedent's gross estate. Property of a
 481 nonresident estate over which this state has jurisdiction for estate tax
 482 purposes includes real property situated in this state and tangible
 483 personal property having an actual situs in this state. The amount of any
 484 estate tax imposed under this subsection shall also be reduced, but not
 485 below zero, by the amount of any [tax that is imposed under chapter
 486 216] succession tax that is imposed and that is actually paid to this state.

487 Sec. 19. Subparagraph (S) of subdivision (37) of subsection (a) of
 488 section 12-407 of the 2020 supplement to the general statutes is repealed
 489 and the following is substituted in lieu thereof (*Effective from passage*):

490 (S) Services of the agent of any person in relation to the sale of any
 491 item of tangible personal property for such person, exclusive of the
 492 services of a consignee selling works of art [, as defined in subsection (b)
 493 of section 12-376c,] or articles of clothing or footwear intended to be
 494 worn on or about the human body other than (i) any special clothing or
 495 footwear primarily designed for athletic activity or protective use and
 496 which is not normally worn except when used for the athletic activity or
 497 protective use for which it was designed, and (ii) jewelry, handbags,
 498 luggage, umbrellas, wallets, watches and similar items carried on or
 499 about the human body but not worn on the body, under consignment,
 500 exclusive of services provided by an auctioneer. As used in this
 501 subparagraph, "works of art" means tangible personal property
 502 produced through the conscious use of certain skills, taste and creative
 503 imagination and generally considered to represent a form of artistic
 504 expression, including, but not limited to, sculpture, painting, drawings,
 505 photography, prints, tapestries, weavings, film videotape, folk arts and

506 crafts, graphic design, pottery, architectural sketches and any other such
507 personal property considered to be art;

508 Sec. 20. Section 15-120m of the general statutes is repealed and the
509 following is substituted in lieu thereof (*Effective from passage*):

510 The exercise of the powers granted by sections 15-120g to 15-120o,
511 inclusive, constitute the performance of an essential governmental
512 function and the authority shall not be required to pay any taxes or
513 assessments upon or in respect of the project, levied by any municipality
514 or political subdivision or special district having taxing powers of the
515 state and the project and the principal and interest of any bonds and
516 notes issued under the provisions of said sections, their transfer and the
517 income therefrom, including revenues derived from the sale thereof,
518 shall at all times be free from taxation of every kind by the state of
519 Connecticut or under its authority, except for estate [or succession]
520 taxes.

521 Sec. 21. Subsection (o) of section 16-245kk of the general statutes is
522 repealed and the following is substituted in lieu thereof (*Effective from*
523 *passage*):

524 (o) The exercise of the powers granted by this section shall be in all
525 respects for the benefit of the people of this state, for the increase of their
526 commerce, welfare and prosperity, and for the improvement of their
527 health and living conditions, and, as the exercise of such powers shall
528 constitute the performance of an essential public function, neither the
529 Connecticut Green Bank, any affiliate of said bank, nor any collection or
530 other agent of said bank nor any such affiliate shall be required to pay
531 any taxes or assessments upon or in respect of any revenues or property
532 received, acquired, transferred or used by said bank, any affiliate of said
533 bank or any collection or other agent of said bank or any such affiliate
534 or upon or in respect of the income from such revenues or property. Any
535 bonds, notes or other obligations issued under the provisions of this
536 section, their transfer and the income therefrom, including any profit
537 made on the sale of such bonds, notes or other obligations, shall at all

538 times be free from taxation of every kind by the state and by the
539 municipalities and other political subdivisions in the state, except for
540 estate [and succession] taxes. The interest on such bonds, notes or other
541 obligations shall be included in the computation of any excise or
542 franchise tax.

543 Sec. 22. Subsection (d) of section 16-245ll of the general statutes is
544 repealed and the following is substituted in lieu thereof (*Effective from*
545 *passage*):

546 (d) The exercise of the powers granted by this section and section 16-
547 245n shall be in all respects for the benefit of the people of this state, for
548 the increase of their commerce, welfare and prosperity, and as the
549 exercise of such powers shall constitute the performance of an essential
550 public function, neither the Connecticut Green Bank, any affiliate of said
551 bank, nor any collection or other agent of said bank or any such affiliate
552 shall be required to pay any taxes or assessments upon or in respect of
553 any revenues or property received, acquired, transferred or used by said
554 bank, any affiliate of said bank or any collection or other agent of said
555 bank or any such affiliate, or upon or in respect of the income from such
556 revenues or property. Any bonds, notes or other obligations issued
557 under the provisions of this section, their transfer and the income
558 therefrom, including any profit made on the sale of such bonds, notes
559 or other obligations, shall at all times be free from taxation of every kind
560 by the state and by the municipalities and other political subdivisions in
561 the state except for estate [and succession] taxes. The interest on such
562 bonds, notes and other obligations shall be included in the computation
563 of any excise or franchise tax.

564 Sec. 23. Subsection (a) of section 22a-270 of the general statutes is
565 repealed and the following is substituted in lieu thereof (*Effective from*
566 *passage*):

567 (a) The exercise of the powers granted by this chapter constitute the
568 performance of an essential governmental function and the authority
569 shall not be required to pay any taxes or assessments upon or in respect

570 of a project, or any property or moneys of the authority, levied by any
571 municipality or political subdivision or special district having taxing
572 powers of the state, nor shall the authority be required to pay state taxes
573 of any kind, and the authority, its projects, property and money and any
574 bonds and notes issued under the provisions of this chapter, their
575 transfer and the income therefrom, including revenues derived from the
576 sale thereof, shall at all times be free from taxation of every kind by the
577 state except for estate [or succession] taxes and by the municipalities and
578 all other political subdivisions or special districts having taxing powers
579 of the state; provided nothing herein shall prevent the authority from
580 entering into agreements to make payments in lieu of taxes with respect
581 to property acquired by it or by any person leasing a project from the
582 authority or operating or managing a project on behalf of the authority
583 and neither the authority nor its projects, properties, money or bonds
584 and notes shall be obligated, liable or subject to lien of any kind for the
585 enforcement, collection or payment thereof. If and to the extent the
586 proceedings under which the bonds authorized to be issued under the
587 provisions of this chapter so provide, the authority may agree to
588 cooperate with the lessee or operator of a project in connection with any
589 administrative or judicial proceedings for determining the validity or
590 amount of such payment and may agree to appoint or designate and
591 reserve the right in and for such lessees or operators to take all action
592 which the authority may lawfully take in respect of such payments and
593 all matters relating thereto, provided such lessee or operator shall bear
594 and pay all costs and expenses of the authority thereby incurred at the
595 request of such lessee or operator or by reason of any such action taken
596 by such lessee or operator on behalf of the authority. Any lessee or
597 operator of a project which has paid the amounts in lieu of taxes
598 permitted by this section to be paid shall not be required to pay any such
599 taxes in which a payment in lieu thereof has been made to the state or
600 to any such municipality or other political subdivision or special district
601 having taxing powers, any other statute to the contrary
602 notwithstanding.

603 Sec. 24. Subsection (k) of section 22a-483 of the general statutes is

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

606 (k) The state covenants with the purchasers and all subsequent
607 owners and transferees of bonds, state bond anticipation notes and state
608 grant anticipation notes issued by the state pursuant to sections 22a-475
609 to 22a-483, as amended by this act, inclusive, in consideration of the
610 acceptance of and payment for the bonds, state bond anticipation notes
611 and state grant anticipation notes, that such bonds, state bond
612 anticipation notes and state grant anticipation notes shall be free at all
613 times from taxes levied by any municipality or political subdivision or
614 special district having taxing powers of the state and the principal and
615 interest of any bonds, state bond anticipation notes and grant
616 anticipation notes issued under the provisions of sections 22a-475 to 22a-
617 483, inclusive, as amended by this act, their transfer and the income
618 therefrom, including revenues derived from the sale thereof, shall at all
619 times be free from taxation of every kind by the state of Connecticut or
620 under its authority, except for estate [or succession] taxes. The Treasurer
621 is authorized to include this covenant of the state in any agreement with
622 the owner of any such bonds, state bond anticipation notes or state grant
623 anticipation notes.

624 Sec. 25. Subsection (h) of section 31-264b of the general statutes is
625 repealed and the following is substituted in lieu thereof (*Effective from*
626 *passage*):

627 (h) The state covenants with the purchasers and all subsequent
628 owners and transferees of revenue bonds issued by the state pursuant
629 to this section and sections 3-21a, 31-222, 31-225a, 31-231a, 31-232b, 31-
630 232d, 31-232f, 31-236, 31-250a, 31-259, 31-263, 31-264a and 31-274j, in
631 consideration of the acceptance of and payment for the bonds, that the
632 bonds shall be free at all times from taxes levied by any municipality or
633 political subdivision or special district having taxing powers of the state,
634 and the principal and interest of any bonds issued under the provisions
635 of said sections, their transfer and the income therefrom, including any
636 profit on the sale or transfer thereof, shall at all times be exempt from

637 any taxation by the state of Connecticut or under its authority, except
638 for estate [or succession] taxes. The State Treasurer is authorized to
639 include this covenant of the state in any agreement with the owner of
640 any bonds and in any credit facility or reimbursement agreement with
641 respect to the bonds.

642 Sec. 26. Subsection (b) of section 32-1s of the general statutes is
643 repealed and the following is substituted in lieu thereof (*Effective from*
644 *passage*):

645 (b) Any order or regulation of the Connecticut Commission on
646 Culture and Tourism, which is in force on July 1, 2011, shall continue in
647 force and effect as an order or regulation of the Department of Economic
648 and Community Development until amended, repealed or superseded
649 pursuant to law. Where any order or regulation of said commission or
650 said department conflicts, the Commissioner of Economic and
651 Community Development may implement policies and procedures
652 consistent with the provisions of this section and sections 3-110f, 3-110h,
653 3-110i, 4-9a, 4-66aa, 4-89, 4b-53, 4b-60, 4b-64, 4b-66a, 5-198, 7-147a, 7-
654 147b, 7-147c, 7-147j, 7-147p, 7-147q, 7-147y, 8-37lll, 10-382, 10-384, 10-385,
655 10-386, 10-387, 10-388, 10-389, 10-391, 10-392, 10-393, 10-394, 10-395, 10-
656 396, 10-397, 10-397a, 10-399, 10-400, 10-401, 10-402, 10-403, 10-404, 10-
657 405, 10-406, 10-408, 10-409, 10-410, 10-411, 10-412, 10-413, 10-414, 10-415,
658 10-416, 10-416a, 10-416b, 10-425, 10a-111a, 10a-112, 10a-112b, 10a-112g,
659 11-6a, [12-376d,] 13a-252, 19a-315b, 19a-315c, 22a-1d, 22a-19b, 22a-27s,
660 29-259, 32-6a, 32-11a and 32-35 while in the process of adopting [the
661 policy or procedure] such policies and procedures in regulation form,
662 provided notice of intention to adopt regulations is [printed] published
663 in the Connecticut Law Journal not later than twenty days after
664 implementation. [The policy or procedure] Such policies and
665 procedures shall be valid until the time final regulations are effective.

666 Sec. 27. Section 32-23h of the general statutes is repealed and the
667 following is substituted in lieu thereof (*Effective from passage*):

668 The exercise of the powers granted to the corporation shall constitute

669 the performance of an essential governmental function and the
670 corporation shall not be required to pay any taxes or assessments upon
671 or in respect of a project, or any property or moneys of the corporation,
672 levied by any municipality or political subdivision or special district
673 having taxing powers of the state, nor shall the corporation be required
674 to pay state taxes of any kind, and the corporation, its projects, property
675 and moneys and any bonds and notes issued under the provisions of
676 said chapters and sections, their transfer and the income therefrom,
677 including any profit made on the sale thereof, shall at all times be free
678 from taxation of every kind by the state except for estate [or succession]
679 taxes and by the municipalities and all other political subdivisions or
680 special districts having taxing powers of the state; provided any person
681 leasing a project from the corporation shall pay to the municipality, or
682 other political subdivision or special district having taxing powers, in
683 which such project is located, a payment in lieu of taxes which shall
684 equal the taxes on real and personal property, including water and
685 sewer assessments, which such lessee would have been required to pay
686 had it been the owner of such property during the period for which such
687 payment is made and neither the corporation nor its projects, properties,
688 money or bonds and notes shall be obligated, liable or subject to lien of
689 any kind for the enforcement, collection or payment thereof. The sale of
690 tangible personal property or services by the corporation is exempt from
691 the sales tax under chapter 219, and the storage, use or other
692 consumption in this state of tangible personal property or services
693 purchased from the corporation is exempt from the use tax under
694 chapter 219. If and to the extent the proceedings by the corporation so
695 provide, the corporation may agree to cooperate with the lessee of a
696 project in connection with any administrative or judicial proceedings for
697 determining the validity or amount of such payments and may agree to
698 appoint or designate and reserve the right in and for such lessee to take
699 all action which the corporation may lawfully take in respect of such
700 payments and all matters relating thereto, provided such lessee shall
701 bear and pay all costs and expenses of the corporation thereby incurred
702 at the request of such lessee or by reason of any such action taken by
703 such lessee on behalf of the corporation. Any lessee of a project which

704 has paid the amounts in lieu of taxes required by this section to be paid
705 shall not be required to pay any such taxes in which a payment in lieu
706 thereof has been made to the state or to any such municipality or other
707 political subdivision or special district having taxing powers, any other
708 statute to the contrary notwithstanding. Any industrial pollution
709 control facility financed by the corporation shall be subject to such
710 approvals, as may be required by law, of any agency of the state and any
711 agency of the United States having jurisdiction in the matter and, in the
712 discretion of the corporation, may be acquired, constructed or improved
713 as part of or jointly with a pollution control facility undertaken by a
714 municipality or political subdivision or special district having taxing
715 powers in the state and the corporation is authorized to cooperate and
716 execute contracts with such a municipality or political subdivision or
717 special district.

718 Sec. 28. Subsection (a) of section 32-80c of the general statutes is
719 repealed and the following is substituted in lieu thereof (*Effective from*
720 *passage*):

721 (a) An energy improvement district board, in the exercise of its
722 powers granted pursuant to sections 32-80a to 32-80c, inclusive, as
723 amended by this act, shall be for the benefit of the inhabitants of the
724 state, for the increase of their commerce and for the promotion of their
725 safety, health, welfare, convenience and prosperity, and as the operation
726 and maintenance of any project which the board is authorized to
727 undertake constitute the performance of an essential governmental
728 function, no board shall be required to pay any taxes or assessments
729 upon any project acquired and constructed by it under the provisions of
730 said sections. The bonds, notes, certificates or other evidences of debt
731 issued pursuant to subsections (a) to (h), inclusive, of section 32-80b,
732 their transfer and the income therefrom, including any profit made on
733 the sale thereof, shall at all times be free and exempt from taxation,
734 except for estate [or succession] taxes, by the state and by any political
735 subdivision thereof, but the interest on such bonds, notes, certificates or
736 other evidences of debt shall be included in the computation of any
737 excise or franchise tax.

738 Sec. 29. Section 32-610 of the general statutes is repealed and the
739 following is substituted in lieu thereof (*Effective from passage*):

740 The exercise of the powers granted by section 32-602 constitute the
741 performance of an essential governmental function and the Capital
742 Region Development Authority shall not be required to pay any taxes
743 or assessments upon or in respect of the convention center or the
744 convention center project, as defined in section 32-600, levied by any
745 municipality or political subdivision or special district having taxing
746 powers of the state and such project and the principal and interest of
747 any bonds and notes issued under the provisions of section 32-607, their
748 transfer and the income therefrom, including revenues derived from the
749 sale thereof, shall at all times be free from taxation of every kind by the
750 state of Connecticut or under its authority, except for estate [or
751 succession] taxes but the interest on such bonds and notes shall be
752 included in the computation of any excise or franchise tax.
753 Notwithstanding the foregoing, the convention center and the related
754 parking facilities owned by the authority shall be deemed to be state-
755 owned real property for purposes of sections 12-18b and 12-19b and the
756 state shall make grants in lieu of taxes with respect to the convention
757 center and such related parking facilities to the municipality in which
758 the convention center and such related parking facilities are located as
759 otherwise provided in sections 12-18b and 12-19b.

760 Sec. 30. Subsection (i) of section 45a-92 of the general statutes is
761 repealed and the following is substituted in lieu thereof (*Effective from*
762 *passage*):

763 (i) (1) If any estimated quarterly payments required to be paid
764 pursuant to subsection (f) of this section are less than one-fourth of
765 seventy per cent of the total assessment due for that year or less than
766 one-fourth of ninety-five per cent of the assessment paid for the prior
767 year, such person shall be obligated to pay to such fund a penalty of ten
768 per cent of the amount of the deficiency, except that the Probate Court
769 Administrator may waive such penalty for cause in accordance with
770 regulations issued pursuant to subsection (b) of section 45a-77. Any

771 such penalty shall become payable upon demand by the Probate Court
772 Administrator, and be due within thirty days after such demand, in
773 accordance with regulations issued by the Probate Court Administrator,
774 and shall be subject to interest under subdivision (2) of this subsection
775 in the event of default in such payment. (2) Any payments required
776 under subsection (f) or (h) of this section which are not paid at the
777 applicable times prescribed in said subsections, and any penalty
778 payment required under subdivision (1) of this subsection which is not
779 timely paid, shall incur simple interest at the rate [applicable under
780 section 12-376 for delinquent payment of succession and transfer taxes
781 where no extension has been granted] of one per cent per month or a
782 fraction thereof, until paid, to be payable to the State Treasurer and to
783 be added to the Probate Court Administration Fund established under
784 section 45a-82. Any alleged delinquency of a judge of probate in making
785 payments as required under this section shall be referred by the State
786 Treasurer to the Attorney General for such action as the Attorney
787 General deems necessary.

788 Sec. 31. Subdivision (1) of subsection (b) of section 45a-107 of the
789 general statutes is repealed and the following is substituted in lieu
790 thereof (*Effective from passage*):

791 (1) The basis for fees shall be (A) the greatest of (i) [the gross estate
792 for succession tax purposes, as provided in section 12-349, (ii)] the
793 inventory, including all supplements thereto, [(iii)] (ii) the Connecticut
794 taxable estate, as defined in section 12-391, as amended by this act, or
795 [(iv)] (iii) the gross estate for estate tax purposes, as provided in chapters
796 217 and 218, except as provided in subdivisions (5) and (6) of this
797 subsection, plus (B) all damages recovered for injuries resulting in
798 death, minus any hospital and medical expenses for treatment of such
799 injuries resulting in death, minus any hospital and medical expenses for
800 treatment of such injuries that are not reimbursable by medical
801 insurance, and minus the attorney's fees and other costs and expenses
802 of recovering such damages. Any portion of the basis for fees that is
803 determined by property passing to the surviving spouse shall be
804 reduced by fifty per cent. Except as provided in subdivisions (3) and (4)

805 of this subsection, in no case shall the minimum fee be less than twenty-
806 five dollars.

807 Sec. 32. Subdivision (1) of subsection (c) of section 45a-107 of the
808 general statutes is repealed and the following is substituted in lieu
809 thereof (*Effective from passage*):

810 (1) The basis for fees shall be (A) the greatest of (i) [the gross estate
811 for succession tax purposes, as provided in section 12-349, (ii)] the
812 inventory, including all supplements thereto, [(iii)] (ii) the Connecticut
813 taxable estate, as defined in section 12-391, as amended by this act, or
814 [(iv)] (iii) the gross estate for estate tax purposes, as provided in chapters
815 217 and 218, except as provided in subdivisions (5) and (6) of this
816 subsection, plus (B) all damages recovered for injuries resulting in
817 death, minus any hospital and medical expenses for treatment of such
818 injuries resulting in death, minus any hospital and medical expenses for
819 treatment of such injuries that are not reimbursable by medical
820 insurance, and minus the attorney's fees and other costs and expenses
821 of recovering such damages. Any portion of the basis for fees that is
822 determined by property passing to the surviving spouse shall be
823 reduced by fifty per cent. Except as provided in subdivisions (3) and (4)
824 of this subsection, in no case shall the minimum fee be less than twenty-
825 five dollars.

826 Sec. 33. Subdivision (1) of subsection (d) of section 45a-107 of the
827 general statutes is repealed and the following is substituted in lieu
828 thereof (*Effective from passage*):

829 (1) The basis for fees shall be (A) the greatest of (i) the gross estate for
830 succession tax purposes, [as provided in section 12-349,] (ii) the
831 inventory, including all supplements thereto, (iii) the Connecticut
832 taxable estate, as defined in section 12-391, as amended by this act, or
833 (iv) the gross estate for estate tax purposes, as provided in chapters 217
834 and 218, except as provided in subdivisions (5) and (6) of this subsection,
835 plus (B) all damages recovered for injuries resulting in death, minus any
836 hospital and medical expenses for treatment of such injuries resulting in

837 death, minus any hospital and medical expenses for treatment of such
838 injuries that are not reimbursable by medical insurance, and minus the
839 attorney's fees and other costs and expenses of recovering such
840 damages. Any portion of the basis for fees that is determined by
841 property passing to the surviving spouse shall be reduced by fifty per
842 cent. Except as provided in subdivisions (3) and (4) of this subsection, in
843 no case shall the minimum fee be less than twenty-five dollars.

844 Sec. 34. Subdivision (1) of subsection (e) of section 45a-107 of the
845 general statutes is repealed and the following is substituted in lieu
846 thereof (*Effective from passage*):

847 (1) The basis for fees shall be (A) the gross estate for succession tax
848 purposes, [as provided in section 12-349,] the inventory, including all
849 supplements thereto, the Connecticut taxable estate, as defined in
850 section 12-391, as amended by this act, or the gross estate for estate tax
851 purposes, as provided in chapters 217 and 218, whichever is greater,
852 plus (B) all damages recovered for injuries resulting in death, minus any
853 hospital and medical expenses for treatment of such injuries resulting in
854 death, minus any hospital and medical expenses for treatment of such
855 injuries that are not reimbursable by medical insurance and minus the
856 attorney's fees and other costs and expenses of recovering such
857 damages. Any portion of the basis for fees that is determined by
858 property passing to the surviving spouse shall be reduced by fifty per
859 cent. Except as provided in subdivision (3) of this subsection, in no case
860 shall the minimum fee be less than twenty-five dollars.

861 Sec. 35. Subsection (a) of section 45a-110 of the general statutes is
862 repealed and the following is substituted in lieu thereof (*Effective from*
863 *passage*):

864 (a) With respect to a decedent's estate, the fees and expenses under
865 sections 45a-107, as amended by this act, and 45a-109 shall be paid for
866 by the executor or administrator, except that if there is no such fiduciary,
867 the fees and expenses shall be paid by the person filing the [succession
868 tax return under section 12-359 or the] estate tax return under section

869 12-392.

870 Sec. 36. Subsection (c) of section 45a-186 of the 2020 supplement to
871 the general statutes is repealed and the following is substituted in lieu
872 thereof (*Effective from passage*):

873 (c) An appeal shall be commenced by filing a complaint in the
874 Superior Court in the judicial district in which such Probate Court is
875 located, or, if the Probate Court is located in a probate district that is in
876 more than one judicial district, by filing a complaint in a superior court
877 that is located in a judicial district in which any portion of the probate
878 district is located, except that (1) an appeal under [subsection (b) of
879 section 12-359, subsection (b) of section 12-367 or] subsection (b) of
880 section 12-395 shall be filed in the judicial district of Hartford, and (2) an
881 appeal in a matter concerning removal of a parent as guardian,
882 termination of parental rights or adoption shall be filed in any superior
883 court for juvenile matters having jurisdiction over matters arising in any
884 town within such probate district. The complaint shall state the reasons
885 for the appeal. A copy of the order, denial or decree appealed from shall
886 be attached to the complaint.

887 Sec. 37. Subsection (b) of section 45a-289 of the general statutes is
888 repealed and the following is substituted in lieu thereof (*Effective from*
889 *passage*):

890 (b) If the will designates a person to be an executor and directs that
891 no bond or that a bond of a certain amount only shall be required of
892 such executor, the Probate Court shall follow such provisions of the will
893 if no objection to such provisions has been filed, provided, if an
894 objection has been filed or the [Court of] Probate Court determines that
895 for cause shown the filing of a bond is necessary for the protection of
896 creditors, [or to assure the payment of succession taxes, or both,] a bond
897 shall be required in an amount which shall not be less than an amount
898 equal to: (1) twice the amount of the debts of the deceased as estimated
899 by the court [or to] (2) the amount of the tax on any untaxed property,
900 [plus the succession tax as estimated by the court or to] or (3) the amount

901 named in the will, whichever of such amounts is the greatest.

902 Sec. 38. Subsection (d) of section 45a-369 of the general statutes is
903 repealed and the following is substituted in lieu thereof (*Effective from*
904 *passage*):

905 (d) The order of liability provided in subsection (a) of this section
906 shall not apply to the liability for an estate, succession or other death tax
907 under the law of this state or of any other jurisdiction, with respect to
908 any property required to be included in the gross tax estate of a decedent
909 under the provisions of any such law. The apportionment of the United
910 States estate taxes and the estate [and succession] taxes in this state, and
911 the liability under section 45a-368 of beneficiaries consequent to such
912 apportionment, are governed by the provisions of [sections] section 12-
913 401, [and 12-376, respectively,] and the apportionment of such taxes
914 assessed by another jurisdiction, and the liability of the beneficiaries
915 under section 45a-368 therefor, shall be governed by the apportionment
916 statutes of such other jurisdiction.

917 Sec. 39. Subsection (c) of section 45a-434 of the general statutes is
918 repealed and the following is substituted in lieu thereof (*Effective from*
919 *passage*):

920 (c) Whenever there has been a contest with respect to the validity,
921 admissibility to probate or construction of a will, if all persons interested
922 in the estate, including persons interested as contestants or fiduciaries
923 acting on behalf of a contestant, make and file in the court an agreement
924 as to the division of the estate, in writing, executed and acknowledged
925 in the same manner as provided for conveyances of land in section 47-
926 5, such agreement shall be a valid division of the estate if approved by
927 the [Court of] Probate Court. Any such fiduciary may petition the court
928 of probate which appointed him for permission to enter into such an
929 agreement. The [court of probate] Probate Court may grant such
930 petition or may deny such petition. Such petition shall not be denied
931 unless a hearing has been held thereon for which the court shall make
932 such order of notice as it deems reasonable. [Any such contested estate

933 which is settled by such an agreement shall be subject to the tax imposed
934 under chapter 216, which shall be imposed on the basis of the
935 disposition provided for in whatever will or codicil, if any, is admitted
936 to probate after such agreement or if no will or codicil is admitted to
937 probate, then on the basis of the dispositions provided for under the
938 laws of intestacy.]

939 Sec. 40. Subsection (b) of section 45a-448 of the general statutes is
940 repealed and the following is substituted in lieu thereof (*Effective from*
941 *passage*):

942 (b) All damages recovered for injuries resulting in death, which death
943 occurred on or after October 1, 1961, after payment of the costs and
944 expenses of suit, all expenses of last illness and all funeral bills, the
945 expenses of administration and claims against the estate and such
946 amount for the support of the surviving spouse or family of the
947 deceased during the settlement of the estate as the [Court of] Probate
948 Court may allow, shall be distributed as personal estate in accordance
949 with the last will and testament of the deceased if there is one or, if not,
950 in accordance with the law concerning the distribution of intestate
951 personal estate. [Such damages shall not be subject to taxation under the
952 provisions of chapter 216.]

953 Sec. 41. Section 45a-582 of the 2020 supplement to the general statutes
954 is repealed and the following is substituted in lieu thereof (*Effective from*
955 *passage*):

956 An interest that exists on October 1, 1981, as to which, if a present
957 interest, the time for delivering a disclaimer under subsections (3) and
958 (35) of section 45a-234, subsections (4) and (19) of section 45a-235, and
959 sections 45a-578 to [45a-584] ~~45a-583~~, inclusive, has not expired or, if a
960 future interest, the interest has not become indefeasibly vested or the
961 taker finally ascertained, may be disclaimed within nine months after
962 October 1, 1981.

963 Sec. 42. Section 45a-585 of the general statutes is repealed and the
964 following is substituted in lieu thereof (*Effective from passage*):

965 The provisions of sections 45a-578 to [45a-584] 45a-583, inclusive,
 966 shall apply to disclaimers made on or after October 1, 1981, provided
 967 disclaimers respecting transfers of property made before and applicable
 968 to estates of persons dying before October 1, 1981, shall be valid if made
 969 in accordance with the provisions of said sections in effect on September
 970 30, 1981, or in accordance with other statutory or common law.

971 Sec. 43. Sections 12-340 to 12-381, inclusive, 12-383 to 12-386,
 972 inclusive, 12-387a to 12-390e, inclusive, 12-393, 12-648, 45a-468k and 45a-
 973 484 of the general 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>	45a-107b
Sec. 2	<i>from passage</i>	12-398(e)(1)
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	12-2
Sec. 6	<i>from passage</i>	3-20(e)
Sec. 7	<i>from passage</i>	3-20g(h)
Sec. 8	<i>from passage</i>	3-20h(g)
Sec. 9	<i>from passage</i>	8-252(c)
Sec. 10	<i>from passage</i>	10a-204b(r)
Sec. 11	<i>from passage</i>	10a-211
Sec. 12	<i>from passage</i>	12-30a
Sec. 13	<i>from passage</i>	12-33a
Sec. 14	<i>from passage</i>	12-35(a)
Sec. 15	<i>from passage</i>	12-35a(b)
Sec. 16	<i>from passage</i>	12-35b(a)
Sec. 17	<i>from passage</i>	12-391(a)
Sec. 18	<i>from passage</i>	12-391(a) and (b)
Sec. 19	<i>from passage</i>	12-407(a)(37)(S)
Sec. 20	<i>from passage</i>	15-120m
Sec. 21	<i>from passage</i>	16-245kk(o)
Sec. 22	<i>from passage</i>	16-245ll(d)
Sec. 23	<i>from passage</i>	22a-270(a)
Sec. 24	<i>from passage</i>	22a-483(k)
Sec. 25	<i>from passage</i>	31-264b(h)
Sec. 26	<i>from passage</i>	32-1s(b)

Sec. 27	<i>from passage</i>	32-23h
Sec. 28	<i>from passage</i>	32-80c(a)
Sec. 29	<i>from passage</i>	32-610
Sec. 30	<i>from passage</i>	45a-92(i)
Sec. 31	<i>from passage</i>	45a-107(b)(1)
Sec. 32	<i>from passage</i>	45a-107(c)(1)
Sec. 33	<i>from passage</i>	45a-107(d)(1)
Sec. 34	<i>from passage</i>	45a-107(e)(1)
Sec. 35	<i>from passage</i>	45a-110(a)
Sec. 36	<i>from passage</i>	45a-186(c)
Sec. 37	<i>from passage</i>	45a-289(b)
Sec. 38	<i>from passage</i>	45a-369(d)
Sec. 39	<i>from passage</i>	45a-434(c)
Sec. 40	<i>from passage</i>	45a-448(b)
Sec. 41	<i>from passage</i>	45a-582
Sec. 42	<i>from passage</i>	45a-585
Sec. 43	<i>from passage</i>	Repealer section

Statement of Purpose:

To clarify statutory provisions relating to the duration and release of estate and probate fee liens and to repeal statutory provisions relating to the succession tax which is no longer imposed in the state.

[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.]