



General Assembly

January Session, 2021

**Substitute Bill No. 1077**



\* S B 0 1 0 7 7 F I N 0 4 2 2 2 1 \*

**AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES' RECOMMENDATIONS FOR TAX ADMINISTRATION AND REVISIONS TO THE TAX AND RELATED STATUTES.**

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

1 Section 1. Subsection (a) of section 12-699 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (a) As used in this [section and section 12-699a] chapter and section 2  
5 of this act:

6 (1) "Partnership" has the same meaning as provided in Section  
7 7701(a)(2) of the Internal Revenue Code, as defined in section 12-213,  
8 and regulations adopted thereunder. "Partnership" includes a limited  
9 liability company that is treated as a partnership for federal income tax  
10 purposes;

11 (2) "S corporation" means a corporation or a limited liability company  
12 that is treated as an S corporation for federal income tax purposes;

13 (3) "Affected business entity" means a partnership or an S  
14 corporation, but does not include a publicly-traded partnership, as  
15 defined in Section 7704(b) of the Internal Revenue Code, that has agreed  
16 to file an annual return pursuant to section 12-726 reporting the name,

17 address, Social Security number or federal employer identification  
18 number and such other information required by the Commissioner of  
19 Revenue Services of each unitholder whose distributive share of  
20 partnership income derived from or connected with sources within this  
21 state was more than five hundred dollars;

22 (4) "Member" means (A) a shareholder of an S corporation, (B) a  
23 partner in (i) a general partnership, (ii) a limited partnership, or (iii) a  
24 limited liability partnership, or (C) a member of a limited liability  
25 company that is treated as a partnership or an S corporation for federal  
26 income tax purposes; and

27 (5) "Taxable year" means the taxable year of an affected business  
28 entity for federal income tax purposes.

29 Sec. 2. (NEW) (*Effective from passage*) (a) Any affected business entity  
30 may elect to file a composite income tax return on behalf of each  
31 nonresident individual who is a member of such affected business  
32 entity, subject to any requirements and conditions the Commissioner of  
33 Revenue Services may prescribe in the return form and instructions for  
34 such return. The affected business entity shall make such election by the  
35 due date or extended due date of such affected business entity's return  
36 under chapter 228z of the general statutes.

37 (b) If an affected business entity elects to file a composite income tax  
38 return pursuant to subsection (a) of this section, the affected business  
39 entity shall pay to the commissioner the tax calculated under subsection  
40 (c) of this section, plus penalties and interest due thereon, on behalf of  
41 each nonresident individual member of such affected business entity.  
42 Any such payment made by an affected business entity to the  
43 commissioner with respect to any taxable period shall be considered to  
44 be a payment by such nonresident individual member for the tax  
45 imposed on such member under chapter 229 of the general statutes for  
46 such taxable period.

47 (c) The composite income tax due on behalf of each nonresident

48 individual member shall equal (1) such member's distributive share of  
49 the affected business entity's items derived from or connected with  
50 sources within this state as calculated under subdivision (1) of  
51 subsection (c) of section 12-699 of the general statutes multiplied by the  
52 highest marginal rate in effect under section 12-700 of the general  
53 statutes for the taxable year, less (2) the credit allowed to such  
54 nonresident individual member pursuant to subdivision (1) of  
55 subsection (g) of section 12-699 of the general statutes with respect to  
56 the affected business entity. In no event shall an amount due on behalf  
57 of a nonresident individual member be less than zero. Such composite  
58 income tax shall be due at the same time, and subject to penalties and  
59 interest, as if such tax was a tax due from the affected business entity  
60 under section 12-699 of the general statutes, as amended by this act.

61 (d) (1) If income from one or more affected business entities that each  
62 elect to file a composite income tax return pursuant to this section is the  
63 only source of income derived from or connected with sources within  
64 this state for a nonresident individual member, or for the member and  
65 the member's spouse if a joint federal income tax return is or shall be  
66 filed, the filing by the affected business entity of the composite income  
67 tax return and the payment by the affected business entity on behalf of  
68 the member of the tax imposed under this section shall satisfy the filing  
69 and payment requirements otherwise separately imposed on the  
70 member under chapter 229 of the general statutes. The commissioner  
71 may make any deficiency assessment against the affected business  
72 entity or the member, provided any such assessment against the  
73 member shall be limited to the member's share thereof. Except as  
74 provided in section 12-733 of the general statutes, any such assessment  
75 shall be made not later than three years after the affected business  
76 entity's annual return pursuant to section 12-699 of the general statutes,  
77 as amended by this act, is filed.

78 (2) If income from one or more affected business entities that each  
79 elect to file a composite income tax return pursuant to this section is not  
80 the only source of income derived from or connected with sources

81 within this state for a nonresident individual member, or for the  
82 member and the member's spouse if a joint federal income tax return is  
83 or shall be filed, nothing in this section shall be construed as excusing  
84 the member from the obligation to file such member's own separate tax  
85 return under chapter 229 of the general statutes. In such event, the  
86 member shall receive credit for the composite income tax paid under  
87 this section by the affected business entity on the member's behalf. The  
88 commissioner may make any deficiency assessment that is related to the  
89 member's distributive share of income from the affected business entity  
90 against the affected business entity or the member. Except as provided  
91 in section 12-733 of the general statutes, any such assessment against the  
92 affected business entity shall be made not later than three years after the  
93 affected business entity's annual return pursuant to section 12-699 of the  
94 general statutes, as amended by this act, is filed.

95 Sec. 3. Subsection (c) of section 12-391 of the general statutes is  
96 amended by adding subdivision (4) as follows (*Effective October 1, 2021*):

97 (NEW) (4) "Federal basic exclusion amount" means the dollar amount  
98 published annually by the Internal Revenue Service at which a decedent  
99 would be required to file a federal estate tax return based on the value  
100 of the decedent's gross estate and federally taxable gifts.

101 Sec. 4. Subparagraph (J) of subdivision (3) of subsection (b) of section  
102 12-392 of the general statutes is repealed and the following is substituted  
103 in lieu thereof (*Effective October 1, 2021*):

104 (J) A tax return shall be filed, in the case of every decedent who dies  
105 on or after January 1, 2023, and at the time of death was (i) a resident of  
106 this state, or (ii) a nonresident of this state whose gross estate includes  
107 any real property situated in this state or tangible personal property  
108 having an actual situs in this state. If the decedent's Connecticut taxable  
109 estate is over [five million four hundred ninety thousand dollars] the  
110 federal basic exclusion amount, such tax return shall be filed with the  
111 Commissioner of Revenue Services and a copy of such return shall be  
112 filed with the court of probate for the district within which the decedent

113 resided at the date of his or her death or, if the decedent died a  
114 nonresident of this state, the court of probate for the district within  
115 which such real property or tangible personal property is situated. If the  
116 decedent's Connecticut taxable estate is equal to or less than [five million  
117 four hundred ninety thousand dollars] the federal basic exclusion  
118 amount, such return shall be filed with the court of probate for the  
119 district within which the decedent resided at the date of his or her death  
120 or, if the decedent died a nonresident of this state, the court of probate  
121 for the district within which such real property or tangible personal  
122 property is situated, and no such return shall be filed with the  
123 Commissioner of Revenue Services. The judge of probate for the district  
124 in which such return is filed shall review each such return and shall  
125 issue a written opinion to the estate representative in each case in which  
126 the judge determines that the estate is not subject to tax under this  
127 chapter.

128       Sec. 5. Section 12-643 of the general statutes is amended by adding  
129 subdivision (4) as follows (*Effective October 1, 2021*):

130       (NEW) (4) "Federal basic exclusion amount" means the dollar amount  
131 published annually by the Internal Revenue Service over which a donor  
132 would owe federal gift tax based on the value of the donor's federally  
133 taxable gifts.

134       Sec. 6. Subsection (d) of section 12-704c of the general statutes is  
135 repealed and the following is substituted in lieu thereof (*Effective from*  
136 *passage*):

137       (d) (1) Notwithstanding the provisions of subsections (b) and (c) of  
138 this section, for taxable years commencing on or after January 1, [2021]  
139 2023, for any taxpayer who paid the conveyance tax on real property at  
140 the rate prescribed by subparagraph (C)(ii) of subdivision (2) of  
141 subsection (b) of section 12-494, the credit allowed under this section  
142 shall not exceed thirty-three and one-third per cent of the amount of the  
143 conveyance tax paid [at such rate] in excess of one and one-quarter per  
144 cent on that portion of the consideration taxed under section 12-494 that

145 is in excess of eight hundred thousand dollars, in each of the three  
146 taxable years [next succeeding the second] beginning with the third  
147 taxable year after the taxable year in which such conveyance tax was  
148 paid. For any taxable year such taxpayer claims the credit or portion  
149 thereof under this subsection, such credit shall be in lieu of any credit  
150 such taxpayer may be eligible to claim under subsection (b) or (c) of this  
151 section.

152 (2) If any credit allowed under this subsection or portion thereof is  
153 not used because the amount of the credit exceeds the tax due and owing  
154 by the taxpayer or the amount of property tax paid by the taxpayer, the  
155 unused amount may be carried forward to each of the successive taxable  
156 years until such amount is fully taken, except that in no event may any  
157 amount of the credit be carried forward for a period of more than six  
158 taxable years.

159 Sec. 7. (NEW) (*Effective from passage*) Notwithstanding any provision  
160 of the general statutes, where the results of any civil audit, investigation,  
161 examination or reexamination conducted by the Commissioner of  
162 Revenue Services have become final by operation of law or by  
163 exhaustion of all available administrative and judicial rights of appeal,  
164 the period covered by such audit, investigation, examination or  
165 reexamination shall be closed and the taxpayer may not file any  
166 additional claims for refund for such period, except for claims for refund  
167 authorized under the provisions of sections 12-226, 12-704, as amended  
168 by this act, and 12-727 of the general statutes.

169 Sec. 8. Subdivision (1) of subsection (b) of section 12-704 of the general  
170 statutes is repealed and the following is substituted in lieu thereof  
171 (*Effective from passage and applicable to taxable years commencing on or after*  
172 *January 1, 2021*):

173 (b) (1) (A) If, as a direct result of (i) the change to or correction of a  
174 taxpayer's income tax return filed with another state of the United States  
175 or a political subdivision thereof or the District of Columbia by the tax  
176 officers or other competent authority of such jurisdiction, or (ii) a

177 taxpayer paying an assessment issued against the taxpayer by the tax  
178 officers or other competent authority of such jurisdiction for any taxable  
179 year for which the taxpayer has not filed an income tax return with such  
180 jurisdiction, the amount of tax of such other jurisdiction that the  
181 taxpayer is finally required to pay is different from the amount used to  
182 determine the credit allowed to any taxpayer under this section for any  
183 taxable year, the taxpayer shall provide notice of such difference to the  
184 commissioner by filing, on or before the date that is ninety days after the  
185 final determination of such amount, an amended return under this  
186 chapter, and shall concede the accuracy of such determination or state  
187 wherein it is erroneous. The commissioner may redetermine, and the  
188 taxpayer shall be required to pay, the tax for any taxable year affected,  
189 regardless of any otherwise applicable statute of limitations.

190 (B) If a taxpayer files an amended return under this subdivision as a  
191 direct result of the taxpayer paying an assessment as set forth in  
192 subparagraph (A)(ii) of this subdivision, the taxpayer shall not be  
193 eligible for a refund if the amended return is filed more than five years  
194 after the original due date of the taxpayer's Connecticut income tax  
195 return, even if such amended return is filed within the time prescribed  
196 under subdivision (2) of subsection (b) of section 12-732, as amended by  
197 this act.

198 Sec. 9. Subsection (b) of section 12-732 of the general statutes is  
199 repealed and the following is substituted in lieu thereof (*Effective from*  
200 *passage and applicable to taxable years commencing on or after January 1,*  
201 *2021*):

202 (b) (1) Notwithstanding the three-year limitation provided by  
203 subsection (a) of this section, if a taxpayer has timely complied with the  
204 requirements of subsection (b) of section 12-727, and, as a direct result  
205 of the change to or correction of the taxpayer's federal income tax return  
206 by the United States Internal Revenue Service or other competent  
207 authority, or as a direct result of a renegotiation of a contract or  
208 subcontract with the United States, the tax that has previously been  
209 reported to be due on a tax return under this chapter has been overpaid,

210 or as a direct result of an amendment by the taxpayer of the taxpayer's  
211 federal income tax return, the tax that has previously been reported to  
212 be due on a tax return under this chapter has been overpaid, any claim  
213 for refund subsequently filed by such taxpayer will be deemed to be  
214 timely filed.

215 (2) Notwithstanding the three-year limitation provided by subsection  
216 (a) of this section, if a taxpayer has timely complied with the  
217 requirements of subsection (b) of section 12-704, as amended by this act,  
218 and, as a direct result of (A) the change to or correction of taxpayer's  
219 income tax return by the tax officers or other competent authority of  
220 another state of the United States or a political subdivision thereof or the  
221 District of Columbia, the tax that has previously been reported to be due  
222 on a tax return under this chapter has been overpaid, [or as a direct  
223 result of] (B) an amendment by the taxpayer of the taxpayer's income  
224 tax return to another state of the United States or a political subdivision  
225 thereof or the District of Columbia, the tax that has previously been  
226 reported to be due on a tax return under this chapter has been overpaid,  
227 or (C) a taxpayer paying an assessment issued against the taxpayer by  
228 the tax officers or other competent authority of another state of the  
229 United States or a political subdivision thereof or the District of  
230 Columbia for any taxable year for which the taxpayer has not filed an  
231 income tax return with such jurisdiction, the tax that has previously  
232 been reported to be due on a tax return under this chapter has been  
233 overpaid, any claim for refund subsequently filed by such taxpayer will  
234 be deemed to be timely filed.

235 Sec. 10. Section 12-736 of the general statutes is repealed and the  
236 following is substituted in lieu thereof (*Effective from passage*):

237 (a) Any person required to collect, truthfully account for and pay over  
238 the tax imposed under this chapter who wilfully fails to collect such tax  
239 or truthfully account for and pay over such tax or who wilfully attempts  
240 in any manner to evade or defeat the tax or the payment thereof, shall,  
241 in addition to other penalties provided by law, be liable for a penalty  
242 equal to the total amount of the tax evaded, or not collected, or not



243 accounted for and paid over, including any penalty or interest  
244 attributable to such wilful failure to collect or truthfully account for and  
245 pay over such tax or such wilful attempt to evade or defeat such tax. The  
246 amount of a penalty for which a person may be personally liable under  
247 this section shall be collected in accordance with the provisions of  
248 section 12-734.

249 (b) Any person who with fraudulent intent shall fail to pay, to deduct  
250 or to withhold and pay any tax, to make, render, sign or certify any  
251 return or to supply any information within the time required by or  
252 under this chapter shall be subject to a penalty of not more than one  
253 thousand dollars, in addition to any other amounts required under this  
254 chapter to be imposed, assessed and collected by the commissioner.

255 Sec. 11. Section 29-18b of the general statutes is repealed and the  
256 following is substituted in lieu thereof (*Effective from passage*):

257 (a) The Commissioner of Emergency Services and Public Protection  
258 may appoint persons nominated by the Commissioner of Revenue  
259 Services to act as special policemen in the Department of Revenue  
260 Services. Such appointees shall serve at the pleasure of the  
261 Commissioner of Emergency Services and Public Protection and, during  
262 such tenure, shall have all the powers conferred on state policemen.  
263 Such special policemen shall, in addition to their duties with said  
264 department, be subject to call by the Commissioner of Emergency  
265 Services and Public Protection for such emergency service as the  
266 Commissioner of Emergency Services and Public Protection may  
267 prescribe.

268 (b) Special policemen in the Department of Revenue Services may, in  
269 connection with their official duties relating to any criminal tax  
270 investigation, disclose return information, as defined in section 12-15, to  
271 the extent such disclosure is necessary to obtain information that is not  
272 otherwise reasonably available with respect to the enforcement of any  
273 criminal law of this state.

274       Sec. 12. (NEW) (*Effective from passage*) (a) Notwithstanding the  
275 provisions of section 12-15 of the general statutes, the Commissioner of  
276 Revenue Services may, subject to terms and conditions the  
277 commissioner may prescribe, disclose returns or return information, as  
278 those terms are defined in said section, to an authorized member of an  
279 organized local police department, upon written request by the chief of  
280 police of such department. Such written request shall: (1) Establish the  
281 relevance of such return or return information to an authorized  
282 investigation being conducted by such department into a violation of a  
283 criminal law of this state; (2) establish that no other source of such  
284 information is available to such department; and (3) include the name  
285 of each member of such department who will be authorized to receive  
286 such return or return information. If the commissioner deems such  
287 return or return information to be relevant to such investigation, the  
288 commissioner may disclose such return or return information to such  
289 department.

290       (b) No member of an organized local police department who receives  
291 any return or return information pursuant to this section may disclose  
292 such return or return information except in connection with a criminal  
293 prosecution, including any judicial proceeding related thereto, when  
294 such return or return information is directly involved in and necessary  
295 to such prosecution. Any person who violates this subsection shall be  
296 fined not more than one thousand dollars or imprisoned not more than  
297 one year, or both.

298       Sec. 13. Subdivision (9) of section 53a-3 of the general statutes is  
299 repealed and the following is substituted in lieu thereof (*Effective from*  
300 *passage*):

301       (9) "Peace officer" means a member of the Division of State Police  
302 within the Department of Emergency Services and Public Protection or  
303 an organized local police department, a chief inspector or inspector in  
304 the Division of Criminal Justice, a state marshal while exercising  
305 authority granted under any provision of the general statutes, a judicial  
306 marshal in the performance of the duties of a judicial marshal, a

307 conservation officer or special conservation officer, as defined in section  
308 26-5, a constable who performs criminal law enforcement duties, a  
309 special policeman appointed under section 29-18, 29-18a, 29-18b, as  
310 amended by this act, or 29-19, an adult probation officer, an official of  
311 the Department of Correction authorized by the Commissioner of  
312 Correction to make arrests in a correctional institution or facility, any  
313 investigator in the investigations unit of the office of the State Treasurer,  
314 an inspector of motor vehicles in the Department of Motor Vehicles,  
315 who is certified under the provisions of sections 7-294a to 7-294e,  
316 inclusive, a United States marshal or deputy marshal, any special agent  
317 of the federal government authorized to enforce the provisions of Title  
318 21 of the United States Code, or a member of a law enforcement unit of  
319 the Mashantucket Pequot Tribe or the Mohegan Tribe of Indians of  
320 Connecticut created and governed by a memorandum of agreement  
321 under section 47-65c who is certified as a police officer by the Police  
322 Officer Standards and Training Council pursuant to sections 7-294a to  
323 7-294e, inclusive;

324       Sec. 14. Subsection (b) of section 53a-19 of the general statutes is  
325 repealed and the following is substituted in lieu thereof (*Effective from*  
326 *passage*):

327       (b) Notwithstanding the provisions of subsection (a) of this section, a  
328 person is not justified in using deadly physical force upon another  
329 person if he or she knows that he or she can avoid the necessity of using  
330 such force with complete safety (1) by retreating, except that the actor  
331 shall not be required to retreat if he or she is in his or her dwelling, as  
332 defined in section 53a-100, or place of work and was not the initial  
333 aggressor, or if he or she is a peace officer [or a special policeman  
334 appointed under section 29-18b,] or a private person assisting such  
335 peace officer [or special policeman] at his or her direction, and acting  
336 pursuant to section 53a-22, as amended by this act, or (2) by  
337 surrendering possession of property to a person asserting a claim of  
338 right thereto, or (3) by complying with a demand that he or she abstain  
339 from performing an act which he or she is not obliged to perform.

340 Sec. 15. Section 53a-22 of the general statutes is repealed and the  
341 following is substituted in lieu thereof (*Effective from passage*):

342 (a) For purposes of this section, a reasonable belief that a person has  
343 committed an offense means a reasonable belief in facts or  
344 circumstances which if true would in law constitute an offense. If the  
345 believed facts or circumstances would not in law constitute an offense,  
346 an erroneous though not unreasonable belief that the law is otherwise  
347 does not render justifiable the use of physical force to make an arrest or  
348 to prevent an escape from custody. A peace officer [, special policeman  
349 appointed under section 29-18b] or an authorized official of the  
350 Department of Correction or the Board of Pardons and Paroles who is  
351 effecting an arrest pursuant to a warrant or preventing an escape from  
352 custody is justified in using the physical force prescribed in subsections  
353 (b) and (c) of this section unless such warrant is invalid and is known by  
354 such officer to be invalid.

355 (b) Except as provided in subsection (a) of this section, a peace officer  
356 [, special policeman appointed under section 29-18b] or an authorized  
357 official of the Department of Correction or the Board of Pardons and  
358 Paroles is justified in using physical force upon another person when  
359 and to the extent that he or she reasonably believes such to be necessary  
360 to: (1) Effect an arrest or prevent the escape from custody of a person  
361 whom he or she reasonably believes to have committed an offense,  
362 unless he or she knows that the arrest or custody is unauthorized; or (2)  
363 defend himself or herself or a third person from the use or imminent use  
364 of physical force while effecting or attempting to effect an arrest or while  
365 preventing or attempting to prevent an escape.

366 (c) A peace officer [, special policeman appointed under section 29-  
367 18b] or an authorized official of the Department of Correction or the  
368 Board of Pardons and Paroles is justified in using deadly physical force  
369 upon another person for the purposes specified in subsection (b) of this  
370 section only when he or she reasonably believes such to be necessary to:  
371 (1) Defend himself or herself or a third person from the use or imminent  
372 use of deadly physical force; or (2) (A) effect an arrest of a person whom

373 he or she reasonably believes has committed or attempted to commit a  
374 felony which involved the infliction or threatened infliction of serious  
375 physical injury, or (B) prevent the escape from custody of a person  
376 whom he or she reasonably believes has committed a felony which  
377 involved the infliction or threatened infliction of serious physical injury  
378 and if, where feasible under this subdivision, he or she has given  
379 warning of his or her intent to use deadly physical force.

380 (d) Except as provided in subsection (e) of this section, a person who  
381 has been directed by a peace officer [, special policeman appointed  
382 under section 29-18b] or an authorized official of the Department of  
383 Correction or the Board of Pardons and Paroles to assist such peace  
384 officer [, special policeman] or official to effect an arrest or to prevent an  
385 escape from custody is justified in using reasonable physical force when  
386 and to the extent that he or she reasonably believes such to be necessary  
387 to carry out such peace officer's [, special policeman's] or official's  
388 direction.

389 (e) A person who has been directed to assist a peace officer [, special  
390 policeman appointed under section 29-18b] or an authorized official of  
391 the Department of Correction or the Board of Pardons and Paroles  
392 under circumstances specified in subsection (d) of this section may use  
393 deadly physical force to effect an arrest or to prevent an escape from  
394 custody only when: (1) He or she reasonably believes such to be  
395 necessary to defend himself or herself or a third person from what he or  
396 she reasonably believes to be the use or imminent use of deadly physical  
397 force; or (2) he or she is directed or authorized by such peace officer [,  
398 special policeman] or official to use deadly physical force, unless he or  
399 she knows that the peace officer [, special policeman] or official himself  
400 or herself is not authorized to use deadly physical force under the  
401 circumstances.

402 (f) A private person acting on his or her own account is justified in  
403 using reasonable physical force upon another person when and to the  
404 extent that he or she reasonably believes such to be necessary to effect  
405 an arrest or to prevent the escape from custody of an arrested person

406 whom he or she reasonably believes to have committed an offense and  
407 who in fact has committed such offense; but he or she is not justified in  
408 using deadly physical force in such circumstances, except in defense of  
409 person as prescribed in section 53a-19, as amended by this act.

410 Sec. 16. Section 53a-22 of the general statutes, as amended by section  
411 29 of public act 20-1 of the July special session and sections 1 and 2 of  
412 public act 21-4, is repealed and the following is substituted in lieu  
413 thereof (*Effective January 1, 2022*):

414 (a) (1) For purposes of this section, a reasonable belief that a person  
415 has committed an offense means a reasonable belief in facts or  
416 circumstances which if true would in law constitute an offense. If the  
417 believed facts or circumstances would not in law constitute an offense,  
418 an erroneous though not unreasonable belief that the law is otherwise  
419 does not render justifiable the use of physical force to make an arrest or  
420 to prevent an escape from custody.

421 (2) A peace officer [, special policeman appointed under section 29-  
422 18b] or an authorized official of the Department of Correction or the  
423 Board of Pardons and Paroles who is effecting an arrest pursuant to a  
424 warrant or preventing an escape from custody is justified in using the  
425 physical force prescribed in subsections (b), (c) and (d) of this section  
426 unless such warrant is invalid and is known by such officer to be invalid.

427 (b) Except as provided in subsection (a) or (d) of this section, a peace  
428 officer [, special policeman appointed under section 29-18b] or an  
429 authorized official of the Department of Correction or the Board of  
430 Pardons and Paroles is justified in using physical force upon another  
431 person when and to the extent that he or she reasonably believes such  
432 use to be necessary to: (1) Effect an arrest or prevent the escape from  
433 custody of a person whom he or she reasonably believes to have  
434 committed an offense, unless he or she knows that the arrest or custody  
435 is unauthorized; or (2) defend himself or herself or a third person from  
436 the use or imminent use of physical force while effecting or attempting  
437 to effect an arrest or while preventing or attempting to prevent an

438 escape.

439 (c) (1) Except as provided in subsection (d) of this section, a peace  
440 officer [, special policeman appointed under section 29-18b] or an  
441 authorized official of the Department of Correction or the Board of  
442 Pardons and Paroles is justified in using deadly physical force upon  
443 another person for the purposes specified in subsection (b) of this  
444 section only when his or her actions are objectively reasonable under the  
445 given circumstances at that time, and:

446 (A) He or she reasonably believes such use to be necessary to defend  
447 himself or herself or a third person from the use or imminent use of  
448 deadly physical force; or

449 (B) He or she (i) has reasonably determined that there are no available  
450 reasonable alternatives to the use of deadly physical force, (ii)  
451 reasonably believes that the force employed creates no unreasonable  
452 risk of injury to a third party, and (iii) reasonably believes such use of  
453 force to be necessary to (I) effect an arrest of a person whom he or she  
454 reasonably believes has committed or attempted to commit a felony  
455 which involved the infliction of serious physical injury, and if, where  
456 feasible, he or she has given warning of his or her intent to use deadly  
457 physical force, or (II) prevent the escape from custody of a person whom  
458 he or she reasonably believes has committed a felony which involved  
459 the infliction of serious physical injury and who poses a significant  
460 threat of death or serious physical injury to others, and if, where feasible,  
461 he or she has given warning of his or her intent to use deadly physical  
462 force.

463 (2) For purposes of evaluating whether actions of a peace officer [,  
464 special policeman appointed under section 29-18b] or an authorized  
465 official of the Department of Correction or the Board of Pardons and  
466 Paroles are reasonable under subdivision (1) of this subsection, factors  
467 to be considered include, but are not limited to, whether (A) the person  
468 upon whom deadly physical force was used possessed or appeared to  
469 possess a deadly weapon, (B) the peace officer [, special policeman

470 appointed under section 29-18b] or authorized official of the  
471 Department of Correction or the Board of Pardons and Paroles engaged  
472 in reasonable deescalation measures prior to using deadly physical  
473 force, and (C) any unreasonable conduct of the peace officer [, special  
474 policeman appointed under section 29-18b] or authorized official of the  
475 Department of Correction or the Board of Pardons and Paroles led to an  
476 increased risk of an occurrence of the situation that precipitated the use  
477 of such force.

478 (d) A peace officer [, special policeman appointed under section 29-  
479 18b] or an authorized official of the Department of Correction or the  
480 Board of Pardons and Paroles is justified in using a chokehold or other  
481 method of restraint applied to the neck area or that otherwise impedes  
482 the ability to breathe or restricts blood circulation to the brain of another  
483 person for the purposes specified in subsection (b) of this section only  
484 when he or she reasonably believes such use to be necessary to defend  
485 himself or herself from the use or imminent use of deadly physical force.

486 (e) Except as provided in subsection (f) of this section, a person who  
487 has been directed by a peace officer [, special policeman appointed  
488 under section 29-18b] or an authorized official of the Department of  
489 Correction or the Board of Pardons and Paroles to assist such peace  
490 officer [, special policeman] or official to effect an arrest or to prevent an  
491 escape from custody is justified in using reasonable physical force when  
492 and to the extent that he or she reasonably believes such to be necessary  
493 to carry out such peace officer's [, special policeman's] or official's  
494 direction.

495 (f) A person who has been directed to assist a peace officer [, special  
496 policeman appointed under section 29-18b] or an authorized official of  
497 the Department of Correction or the Board of Pardons and Paroles  
498 under circumstances specified in subsection (e) of this section may use  
499 deadly physical force to effect an arrest or to prevent an escape from  
500 custody only when: (1) He or she reasonably believes such use to be  
501 necessary to defend himself or herself or a third person from what he or  
502 she reasonably believes to be the use or imminent use of deadly physical



503 force; or (2) he or she is directed or authorized by such peace officer [,  
504 special policeman] or official to use deadly physical force, unless he or  
505 she knows that the peace officer [, special policeman] or official himself  
506 or herself is not authorized to use deadly physical force under the  
507 circumstances.

508 (g) A private person acting on his or her own account is justified in  
509 using reasonable physical force upon another person when and to the  
510 extent that he or she reasonably believes such use to be necessary to  
511 effect an arrest or to prevent the escape from custody of an arrested  
512 person whom he or she reasonably believes to have committed an  
513 offense and who in fact has committed such offense; but he or she is not  
514 justified in using deadly physical force in such circumstances, except in  
515 defense of person as prescribed in section 53a-19, as amended by this  
516 act.

517 Sec. 17. Section 53a-23 of the general statutes is repealed and the  
518 following is substituted in lieu thereof (*Effective from passage*):

519 A person is not justified in using physical force to resist an arrest by  
520 a reasonably identifiable peace officer, [or special policeman appointed  
521 under section 29-18b,] whether such arrest is legal or illegal.

522 Sec. 18. Section 53a-167a of the general statutes is repealed and the  
523 following is substituted in lieu thereof (*Effective from passage*):

524 (a) A person is guilty of interfering with an officer when such person  
525 obstructs, resists, hinders or endangers any peace officer [, special  
526 policeman appointed under section 29-18b] or firefighter in the  
527 performance of such peace officer's [, special policeman's] or firefighter's  
528 duties.

529 (b) Interfering with an officer is a class A misdemeanor, except that,  
530 if such violation causes the death or serious physical injury of another  
531 person, such person shall be guilty of a class D felony.

532 Sec. 19. Section 53a-167b of the general statutes is repealed and the

533 following is substituted in lieu thereof (*Effective from passage*):

534 (a) A person is guilty of failure to assist a peace officer [, special  
535 policeman] or firefighter when, commanded by a peace officer [, special  
536 policeman appointed under section 29-18b] or firefighter authorized to  
537 command assistance, such person refuses to assist such peace officer [,  
538 special policeman] or firefighter in the execution of such peace officer's  
539 [, special policeman's] or firefighter's duties.

540 (b) Failure to assist a peace officer [, special policeman] or firefighter  
541 is a class A misdemeanor.

542 Sec. 20. Subsection (a) of section 53a-167c of the general statutes is  
543 repealed and the following is substituted in lieu thereof (*Effective from*  
544 *passage*):

545 (a) A person is guilty of assault of public safety, emergency medical,  
546 public transit or health care personnel when, with intent to prevent a  
547 reasonably identifiable peace officer, [special policeman appointed  
548 under section 29-18b,] firefighter or employee of an emergency medical  
549 service organization, as defined in section 53a-3, emergency room  
550 physician or nurse, health care employee as defined in section 19a-490q,  
551 employee of the Department of Correction, member or employee of the  
552 Board of Pardons and Paroles, probation officer, employee of the  
553 Judicial Branch assigned to provide pretrial secure detention and  
554 programming services to juveniles accused of the commission of a  
555 delinquent act, liquor control agent, state or municipal animal control  
556 officer, security officer, employee of the Department of Children and  
557 Families assigned to provide direct services to children and youths in  
558 the care or custody of the department, employee of a municipal police  
559 department assigned to provide security at the police department's  
560 lockup and holding facility, active individual member of a volunteer  
561 canine search and rescue team, as defined in section 5-249, or public  
562 transit employee from performing his or her duties, and while such  
563 peace officer, [special policeman,] firefighter, employee, physician,  
564 nurse, health care employee, member, liquor control agent, animal

565 control officer, security officer, probation officer or active individual  
566 member is acting in the performance of his or her duties, (1) such person  
567 causes physical injury to such peace officer, [special policeman,  
568 firefighter, employee, physician, nurse, member, liquor control agent,  
569 animal control officer, security officer, probation officer or active  
570 individual member, or (2) such person throws or hurls, or causes to be  
571 thrown or hurled, any rock, bottle, can or other article, object or missile  
572 of any kind capable of causing physical harm, damage or injury, at such  
573 peace officer, [special policeman,] firefighter, employee, physician,  
574 nurse, member, liquor control agent, animal control officer, security  
575 officer, probation officer or active individual member, or (3) such person  
576 uses or causes to be used any mace, tear gas or any like or similar  
577 deleterious agent against such peace officer, [special policeman,]  
578 firefighter, employee, physician, nurse, member, liquor control agent,  
579 animal control officer, security officer, probation officer or active  
580 individual member, or (4) such person throws or hurls, or causes to be  
581 thrown or hurled, any paint, dye or other like or similar staining,  
582 discoloring or coloring agent or any type of offensive or noxious liquid,  
583 agent or substance at such peace officer, [special policeman,] firefighter,  
584 employee, physician, nurse, member, liquor control agent, animal  
585 control officer, security officer, probation officer or active individual  
586 member, or (5) such person throws or hurls, or causes to be thrown or  
587 hurled, any bodily fluid including, but not limited to, urine, feces, blood  
588 or saliva at such peace officer, [special policeman,] firefighter, employee,  
589 physician, nurse, member, liquor control agent, animal control officer,  
590 security officer, probation officer or active individual member. For the  
591 purposes of this section, "public transit employee" means a person  
592 employed by the state, a political subdivision of the state, a transit  
593 district formed under chapter 103a or a person with whom the  
594 Commissioner of Transportation has contracted in accordance with  
595 section 13b-34 to provide transportation services who operates a vehicle  
596 or vessel providing public ferry service or fixed route bus service or  
597 performs duties directly related to the operation of such vehicle or  
598 vessel, or who, as part of the provision of public rail service, is a train  
599 operator, conductor, inspector, signal person or station agent and

600 "security officer" has the same meaning as provided in section 29-152u.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-699(a)
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>October 1, 2021</i>	12-391(c)
Sec. 4	<i>October 1, 2021</i>	12-392(b)(3)(J)
Sec. 5	<i>October 1, 2021</i>	12-643
Sec. 6	<i>from passage</i>	12-704c(d)
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage and applicable to taxable years commencing on or after January 1, 2021</i>	12-704(b)(1)
Sec. 9	<i>from passage and applicable to taxable years commencing on or after January 1, 2021</i>	12-732(b)
Sec. 10	<i>from passage</i>	12-736
Sec. 11	<i>from passage</i>	29-18b
Sec. 12	<i>from passage</i>	New section
Sec. 13	<i>from passage</i>	53a-3(9)
Sec. 14	<i>from passage</i>	53a-19(b)
Sec. 15	<i>from passage</i>	53a-22
Sec. 16	<i>January 1, 2022</i>	53a-22
Sec. 17	<i>from passage</i>	53a-23
Sec. 18	<i>from passage</i>	53a-167a
Sec. 19	<i>from passage</i>	53a-167b
Sec. 20	<i>from passage</i>	53a-167c(a)

**Statement of Legislative Commissioners:**

Sections 14 to 20, inclusive, were added to conform with the change being made in Section 13.

**FIN** Joint Favorable Subst. -LCO