



# Senate

General Assembly

**File No. 775**

January Session, 2025

Substitute Senate Bill No. 1443

*Senate, April 28, 2025*

The Committee on Judiciary reported through SEN. WINFIELD of the 10th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

**AN ACT CONCERNING THE PROVISION OF SURVIVOR'S BENEFITS AND HEALTH INSURANCE COVERAGE TO FAMILY MEMBERS OF CORRECTION OFFICERS, COURT SUPPORT SERVICES DIVISION INVESTIGATORS, CRIMINAL JUSTICE DIVISION INVESTIGATORS AND OFFICE OF THE CHIEF PUBLIC DEFENDER INVESTIGATORS KILLED IN THE LINE OF DUTY.**

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

- 1       Section 1. (NEW) (*Effective July 1, 2025*) (a) As used in this section:
- 2       (1) "Dependent child" means a child, whether by blood or adoption,
- 3       of a correction officer or investigator, who (A) is under the age of
- 4       twenty-two and was dependent on the earnings of such officer or
- 5       investigator at the time of such officer's or investigator's death, provided
- 6       a child shall not be considered dependent if such child provides more
- 7       than half of such child's own support, is married or is legally adopted
- 8       by another person, or (B) is any age and is physically or mentally
- 9       incapacitated and was dependent on the earnings of such officer or
- 10      investigator at the time of such officer's or investigator's death.

11 (2) "Killed in the line of duty" means the death of a correction officer  
12 or investigator while engaged in the performance of such officer's or  
13 investigator's duties, resulting from an incident, an accident or violence  
14 that caused such death or caused injuries that were the direct or  
15 proximate cause of such officer's or investigator's death, including any  
16 death that is determined to be occupationally related by a workers'  
17 compensation insurance carrier, an employer to whom a certificate of  
18 self-insurance has been issued pursuant to section 31-248 of the general  
19 statutes or an administrative law judge for workers' compensation  
20 purposes under chapter 568 of the general statutes. "Killed in the line of  
21 duty" does not include the death of an officer or investigator whose  
22 death results from such officer's or investigator's own wanton or wilful  
23 act.

24 (3) "Correction officer" means an individual employed by the  
25 Department of Correction as a correction officer.

26 (4) "Investigator" means an individual employed by (A) the Court  
27 Support Services Division of the Judicial Department as an investigator,  
28 (B) the Division of Criminal Justice as an investigator, or (C) the Office  
29 of the Chief Public Defender as an investigator.

30 (5) "Surviving family" means any person who is a surviving spouse,  
31 surviving dependent child, surviving child who is not a dependent child  
32 or surviving parent of a correction officer or an investigator killed in the  
33 line of duty, or a surviving individual listed on such officer's or  
34 investigator's most recent beneficiary form on file with such officer's or  
35 investigator's employing state agency.

36 (b) There is established a fund to be known as the "Fallen Officer and  
37 Investigator Fund". The fund may contain any moneys required by law  
38 to be deposited in the fund and shall be held by the Treasurer separate  
39 and apart from all other moneys, funds and accounts. The interest  
40 derived from the investment of the fund shall be credited to the fund.  
41 Amounts in the fund may be expended by the Comptroller for purposes  
42 of payments pursuant to subsection (c) of this section. Any balance  
43 remaining in the fund at the end of any fiscal year shall be carried

44 forward in the fund for the fiscal year next succeeding.

45 (c) (1) After receiving notice, in a form and manner as determined by  
46 the Comptroller, from an individual who is a member of the surviving  
47 family of a correction officer or an investigator who was killed in the  
48 line of duty, the Comptroller shall pay, within available appropriations,  
49 a lump sum death benefit totaling one hundred thousand dollars from  
50 the fund established in subsection (b) of this section to such surviving  
51 family, in accordance with regulations adopted pursuant to subsection  
52 (e) of this section, provided the surviving family of a correction officer  
53 or an investigator killed in the line of duty shall not receive more than  
54 one such lump sum death benefit. Payments shall be made to surviving  
55 families in the order in which notices are received until the amount in  
56 such fund is depleted.

57 (2) Any payment made pursuant to subdivision (1) of this subsection  
58 shall be in addition to any other benefits for which individuals of such  
59 officer's or investigator's surviving family are eligible and such  
60 payments shall not be reduced or offset due to any other benefits,  
61 including, but not limited to, workers' compensation or other survivor  
62 benefits.

63 (d) Not later than July 1, 2026, and annually thereafter, the  
64 Comptroller shall submit a report, in accordance with the provisions of  
65 section 11-4a of the general statutes, to the joint standing committee of  
66 the General Assembly having cognizance of matters relating to the  
67 judiciary. Such report shall include a list of all expenditures made from  
68 the fund established by subsection (b) of this section during the prior  
69 year, the current balance of such fund and information regarding  
70 additional amounts needed for such fund.

71 (e) The Comptroller shall adopt regulations in accordance with the  
72 provisions of chapter 54 of the general statutes to implement the  
73 provisions of this section, including, but not limited to, application  
74 procedures and criteria for awarding grants among individuals who are  
75 members of the surviving family, with priority given to awards that  
76 would benefit a dependent child or children and a spouse who is a

77 member of the surviving family. The Comptroller may implement  
78 policies and procedures necessary to implement the provisions of this  
79 section while in the process of adopting such regulations, provided  
80 notice of intent to adopt such regulations is published on the  
81 eRegulations System not later than twenty days after the date of  
82 implementation of such policies and procedures. Any policies and  
83 procedures implemented under this subsection shall be valid until the  
84 time such regulations are adopted.

85 Sec. 2. Subparagraph (B) of subdivision (20) of subsection (a) of  
86 section 12-701 of the general statutes is repealed and the following is  
87 substituted in lieu thereof (*Effective July 1, 2025, and applicable to taxable*  
88 *years commencing on or after January 1, 2025*):

89 (B) There shall be subtracted therefrom:

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

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

95 (iii) To the extent properly includable in gross income for federal  
96 income tax purposes, the amount of any refund or credit for  
97 overpayment of income taxes imposed by this state, or any other state  
98 of the United States or a political subdivision thereof, or the District of  
99 Columbia;

100 (iv) To the extent properly includable in gross income for federal  
101 income tax purposes and not otherwise subtracted from federal  
102 adjusted gross income pursuant to clause (x) of this subparagraph in  
103 computing Connecticut adjusted gross income, any tier 1 railroad  
104 retirement benefits;

105 (v) To the extent any additional allowance for depreciation under  
106 Section 168(k) of the Internal Revenue Code for property placed in  
107 service after September 27, 2017, was added to federal adjusted gross

108 income pursuant to subparagraph (A)(ix) of this subdivision in  
109 computing Connecticut adjusted gross income, twenty-five per cent of  
110 such additional allowance for depreciation in each of the four  
111 succeeding taxable years;

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

117 (vii) To the extent properly includable in determining the net gain or  
118 loss from the sale or other disposition of capital assets for federal income  
119 tax purposes, any gain from the sale or exchange of obligations issued  
120 by or on behalf of the state of Connecticut, any political subdivision  
121 thereof, or public instrumentality, state or local authority, district or  
122 similar public entity created under the laws of the state of Connecticut,  
123 in the income year such gain was recognized;

124 (viii) Any interest on indebtedness incurred or continued to purchase  
125 or carry obligations or securities the interest on which is subject to tax  
126 under this chapter but exempt from federal income tax, to the extent that  
127 such interest on indebtedness is not deductible in determining federal  
128 adjusted gross income and is attributable to a trade or business carried  
129 on by such individual;

130 (ix) Ordinary and necessary expenses paid or incurred during the  
131 taxable year for the production or collection of income which is subject  
132 to taxation under this chapter but exempt from federal income tax, or  
133 the management, conservation or maintenance of property held for the  
134 production of such income, and the amortizable bond premium for the  
135 taxable year on any bond the interest on which is subject to tax under  
136 this chapter but exempt from federal income tax, to the extent that such  
137 expenses and premiums are not deductible in determining federal  
138 adjusted gross income and are attributable to a trade or business carried  
139 on by such individual;

140 (x) (I) For taxable years commencing prior to January 1, 2019, for a  
141 person who files a return under the federal income tax as an unmarried  
142 individual whose federal adjusted gross income for such taxable year is  
143 less than fifty thousand dollars, or as a married individual filing  
144 separately whose federal adjusted gross income for such taxable year is  
145 less than fifty thousand dollars, or for a husband and wife who file a  
146 return under the federal income tax as married individuals filing jointly  
147 whose federal adjusted gross income for such taxable year is less than  
148 sixty thousand dollars or a person who files a return under the federal  
149 income tax as a head of household whose federal adjusted gross income  
150 for such taxable year is less than sixty thousand dollars, an amount  
151 equal to the Social Security benefits includable for federal income tax  
152 purposes;

153 (II) For taxable years commencing prior to January 1, 2019, for a  
154 person who files a return under the federal income tax as an unmarried  
155 individual whose federal adjusted gross income for such taxable year is  
156 fifty thousand dollars or more, or as a married individual filing  
157 separately whose federal adjusted gross income for such taxable year is  
158 fifty thousand dollars or more, or for a husband and wife who file a  
159 return under the federal income tax as married individuals filing jointly  
160 whose federal adjusted gross income from such taxable year is sixty  
161 thousand dollars or more or for a person who files a return under the  
162 federal income tax as a head of household whose federal adjusted gross  
163 income for such taxable year is sixty thousand dollars or more, an  
164 amount equal to the difference between the amount of Social Security  
165 benefits includable for federal income tax purposes and the lesser of  
166 twenty-five per cent of the Social Security benefits received during the  
167 taxable year, or twenty-five per cent of the excess described in Section  
168 86(b)(1) of the Internal Revenue Code;

169 (III) For the taxable year commencing January 1, 2019, and each  
170 taxable year thereafter, for a person who files a return under the federal  
171 income tax as an unmarried individual whose federal adjusted gross  
172 income for such taxable year is less than seventy-five thousand dollars,  
173 or as a married individual filing separately whose federal adjusted gross

174 income for such taxable year is less than seventy-five thousand dollars,  
175 or for a husband and wife who file a return under the federal income tax  
176 as married individuals filing jointly whose federal adjusted gross  
177 income for such taxable year is less than one hundred thousand dollars  
178 or a person who files a return under the federal income tax as a head of  
179 household whose federal adjusted gross income for such taxable year is  
180 less than one hundred thousand dollars, an amount equal to the Social  
181 Security benefits includable for federal income tax purposes; and

182 (IV) For the taxable year commencing January 1, 2019, and each  
183 taxable year thereafter, for a person who files a return under the federal  
184 income tax as an unmarried individual whose federal adjusted gross  
185 income for such taxable year is seventy-five thousand dollars or more,  
186 or as a married individual filing separately whose federal adjusted gross  
187 income for such taxable year is seventy-five thousand dollars or more,  
188 or for a husband and wife who file a return under the federal income tax  
189 as married individuals filing jointly whose federal adjusted gross  
190 income from such taxable year is one hundred thousand dollars or more  
191 or for a person who files a return under the federal income tax as a head  
192 of household whose federal adjusted gross income for such taxable year  
193 is one hundred thousand dollars or more, an amount equal to the  
194 difference between the amount of Social Security benefits includable for  
195 federal income tax purposes and the lesser of twenty-five per cent of the  
196 Social Security benefits received during the taxable year, or twenty-five  
197 per cent of the excess described in Section 86(b)(1) of the Internal  
198 Revenue Code;

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

202 (xii) To the extent properly includable in the gross income for federal  
203 income tax purposes of a designated beneficiary, any distribution to  
204 such beneficiary from any qualified state tuition program, as defined in  
205 Section 529(b) of the Internal Revenue Code, established and  
206 maintained by this state or any official, agency or instrumentality of the

207 state;

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

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

216 (xv) To the extent properly includable in the gross income for federal  
217 income tax purposes of a designated beneficiary, as defined in section  
218 3-123aa, interest, dividends or capital gains earned on contributions to  
219 accounts established for the designated beneficiary pursuant to the  
220 Connecticut Homecare Option Program for the Elderly established by  
221 sections 3-123aa to 3-123ff, inclusive;

222 (xvi) To the extent properly includable in gross income for federal  
223 income tax purposes, any income received from the United States  
224 government as retirement pay for a retired member of (I) the Armed  
225 Forces of the United States, as defined in Section 101 of Title 10 of the  
226 United States Code, or (II) the National Guard, as defined in Section 101  
227 of Title 10 of the United States Code;

228 (xvii) To the extent properly includable in gross income for federal  
229 income tax purposes for the taxable year, any income from the discharge  
230 of indebtedness in connection with any reacquisition, after December  
231 31, 2008, and before January 1, 2011, of an applicable debt instrument or  
232 instruments, as those terms are defined in Section 108 of the Internal  
233 Revenue Code, as amended by Section 1231 of the American Recovery  
234 and Reinvestment Act of 2009, to the extent any such income was added  
235 to federal adjusted gross income pursuant to subparagraph (A)(xi) of  
236 this subdivision in computing Connecticut adjusted gross income for a  
237 preceding taxable year;

238 (xviii) To the extent not deductible in determining federal adjusted  
239 gross income, the amount of any contribution to a manufacturing  
240 reinvestment account established pursuant to section 32-9zz in the  
241 taxable year that such contribution is made;

242 (xix) To the extent properly includable in gross income for federal  
243 income tax purposes, (I) for the taxable year commencing January 1,  
244 2015, ten per cent of the income received from the state teachers'  
245 retirement system, (II) for the taxable years commencing January 1,  
246 2016, to January 1, 2020, inclusive, twenty-five per cent of the income  
247 received from the state teachers' retirement system, and (III) for the  
248 taxable year commencing January 1, 2021, and each taxable year  
249 thereafter, fifty per cent of the income received from the state teachers'  
250 retirement system or, for a taxpayer whose federal adjusted gross  
251 income does not exceed the applicable threshold under clause (xx) of  
252 this subparagraph, the percentage pursuant to said clause of the income  
253 received from the state teachers' retirement system, whichever  
254 deduction is greater;

255 (xx) To the extent properly includable in gross income for federal  
256 income tax purposes, except for retirement benefits under clause (iv) of  
257 this subparagraph and retirement pay under clause (xvi) of this  
258 subparagraph, for a person who files a return under the federal income  
259 tax as an unmarried individual whose federal adjusted gross income for  
260 such taxable year is less than seventy-five thousand dollars, or as a  
261 married individual filing separately whose federal adjusted gross  
262 income for such taxable year is less than seventy-five thousand dollars,  
263 or as a head of household whose federal adjusted gross income for such  
264 taxable year is less than seventy-five thousand dollars, or for a husband  
265 and wife who file a return under the federal income tax as married  
266 individuals filing jointly whose federal adjusted gross income for such  
267 taxable year is less than one hundred thousand dollars, (I) for the taxable  
268 year commencing January 1, 2019, fourteen per cent of any pension or  
269 annuity income, (II) for the taxable year commencing January 1, 2020,  
270 twenty-eight per cent of any pension or annuity income, (III) for the  
271 taxable year commencing January 1, 2021, forty-two per cent of any

272 pension or annuity income, and (IV) for the taxable years commencing  
 273 January 1, 2022, and January 1, 2023, one hundred per cent of any  
 274 pension or annuity income;

275 (xxi) To the extent properly includable in gross income for federal  
 276 income tax purposes, except for retirement benefits under clause (iv) of  
 277 this subparagraph and retirement pay under clause (xvi) of this  
 278 subparagraph, any pension or annuity income for the taxable year  
 279 commencing on or after January 1, 2024, and each taxable year  
 280 thereafter, in accordance with the following schedule, for a person who  
 281 files a return under the federal income tax as an unmarried individual  
 282 whose federal adjusted gross income for such taxable year is less than  
 283 one hundred thousand dollars, or as a married individual filing  
 284 separately whose federal adjusted gross income for such taxable year is  
 285 less than one hundred thousand dollars, or as a head of household  
 286 whose federal adjusted gross income for such taxable year is less than  
 287 one hundred thousand dollars:

T1	Federal Adjusted Gross Income	Deduction
T2	Less than \$75,000	100.0%
T3	\$75,000 but not over \$77,499	85.0%
T4	\$77,500 but not over \$79,999	70.0%
T5	\$80,000 but not over \$82,499	55.0%
T6	\$82,500 but not over \$84,999	40.0%
T7	\$85,000 but not over \$87,499	25.0%
T8	\$87,500 but not over \$89,999	10.0%
T9	\$90,000 but not over \$94,999	5.0%
T10	\$95,000 but not over \$99,999	2.5%
T11	\$100,000 and over	0.0%

288 (xxii) To the extent properly includable in gross income for federal  
 289 income tax purposes, except for retirement benefits under clause (iv) of  
 290 this subparagraph and retirement pay under clause (xvi) of this  
 291 subparagraph, any pension or annuity income for the taxable year  
 292 commencing on or after January 1, 2024, and each taxable year

293 thereafter, in accordance with the following schedule for married  
 294 individuals who file a return under the federal income tax as married  
 295 individuals filing jointly whose federal adjusted gross income for such  
 296 taxable year is less than one hundred fifty thousand dollars:

T12	Federal Adjusted Gross Income	Deduction
T13	Less than \$100,000	100.0%
T14	\$100,000 but not over \$104,999	85.0%
T15	\$105,000 but not over \$109,999	70.0%
T16	\$110,000 but not over \$114,999	55.0%
T17	\$115,000 but not over \$119,999	40.0%
T18	\$120,000 but not over \$124,999	25.0%
T19	\$125,000 but not over \$129,999	10.0%
T20	\$130,000 but not over \$139,999	5.0%
T21	\$140,000 but not over \$149,999	2.5%
T22	\$150,000 and over	0.0%

297 (xxiii) The amount of lost wages and medical, travel and housing  
 298 expenses, not to exceed ten thousand dollars in the aggregate, incurred  
 299 by a taxpayer during the taxable year in connection with the donation  
 300 to another person of an organ for organ transplantation occurring on or  
 301 after January 1, 2017;

302 (xxiv) To the extent properly includable in gross income for federal  
 303 income tax purposes, the amount of any financial assistance received  
 304 from the Crumbling Foundations Assistance Fund or paid to or on  
 305 behalf of the owner of a residential building pursuant to sections 8-442  
 306 and 8-443;

307 (xxv) To the extent properly includable in gross income for federal  
 308 income tax purposes, the amount calculated pursuant to subsection (b)  
 309 of section 12-704g for income received by a general partner of a venture  
 310 capital fund, as defined in 17 CFR 275.203(l)-1, as amended from time to  
 311 time;

312 (xxvi) To the extent any portion of a deduction under Section 179 of

313 the Internal Revenue Code was added to federal adjusted gross income  
314 pursuant to subparagraph (A)(xiv) of this subdivision in computing  
315 Connecticut adjusted gross income, twenty-five per cent of such  
316 disallowed portion of the deduction in each of the four succeeding  
317 taxable years;

318 (xxvii) To the extent properly includable in gross income for federal  
319 income tax purposes, for a person who files a return under the federal  
320 income tax as an unmarried individual whose federal adjusted gross  
321 income for such taxable year is less than seventy-five thousand dollars,  
322 or as a married individual filing separately whose federal adjusted gross  
323 income for such taxable year is less than seventy-five thousand dollars,  
324 or as a head of household whose federal adjusted gross income for such  
325 taxable year is less than seventy-five thousand dollars, or for a husband  
326 and wife who file a return under the federal income tax as married  
327 individuals filing jointly whose federal adjusted gross income for such  
328 taxable year is less than one hundred thousand dollars, for the taxable  
329 year commencing January 1, 2023, twenty-five per cent of any  
330 distribution from an individual retirement account other than a Roth  
331 individual retirement account;

332 (xxviii) To the extent properly includable in gross income for federal  
333 income tax purposes, for a person who files a return under the federal  
334 income tax as an unmarried individual whose federal adjusted gross  
335 income for such taxable year is less than one hundred thousand dollars,  
336 or as a married individual filing separately whose federal adjusted gross  
337 income for such taxable year is less than one hundred thousand dollars,  
338 or as a head of household whose federal adjusted gross income for such  
339 taxable year is less than one hundred thousand dollars, (I) for the taxable  
340 year commencing January 1, 2024, fifty per cent of any distribution from  
341 an individual retirement account other than a Roth individual  
342 retirement account, (II) for the taxable year commencing January 1, 2025,  
343 seventy-five per cent of any distribution from an individual retirement  
344 account other than a Roth individual retirement account, and (III) for  
345 the taxable year commencing January 1, 2026, and each taxable year  
346 thereafter, any distribution from an individual retirement account other

347 than a Roth individual retirement account. The subtraction under this  
 348 clause shall be made in accordance with the following schedule:

T23	Federal Adjusted Gross Income	Deduction
T24	Less than \$75,000	100.0%
T25	\$75,000 but not over \$77,499	85.0%
T26	\$77,500 but not over \$79,999	70.0%
T27	\$80,000 but not over \$82,499	55.0%
T28	\$82,500 but not over \$84,999	40.0%
T29	\$85,000 but not over \$87,499	25.0%
T30	\$87,500 but not over \$89,999	10.0%
T31	\$90,000 but not over \$94,999	5.0%
T32	\$95,000 but not over \$99,999	2.5%
T33	\$100,000 and over	0.0%

349 (xxix) To the extent properly includable in gross income for federal  
 350 income tax purposes, for married individuals who file a return under  
 351 the federal income tax as married individuals filing jointly whose  
 352 federal adjusted gross income for such taxable year is less than one  
 353 hundred fifty thousand dollars, (I) for the taxable year commencing  
 354 January 1, 2024, fifty per cent of any distribution from an individual  
 355 retirement account other than a Roth individual retirement account, (II)  
 356 for the taxable year commencing January 1, 2025, seventy-five per cent  
 357 of any distribution from an individual retirement account other than a  
 358 Roth individual retirement account, and (III) for the taxable year  
 359 commencing January 1, 2026, and each taxable year thereafter, any  
 360 distribution from an individual retirement account other than a Roth  
 361 individual retirement account. The subtraction under this clause shall  
 362 be made in accordance with the following schedule:

T34	Federal Adjusted Gross Income	Deduction
T35	Less than \$100,000	100.0%
T36	\$100,000 but not over \$104,999	85.0%
T37	\$105,000 but not over \$109,999	70.0%

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T38	\$110,000 but not over \$114,999	55.0%
T39	\$115,000 but not over \$119,999	40.0%
T40	\$120,000 but not over \$124,999	25.0%
T41	\$125,000 but not over \$129,999	10.0%
T42	\$130,000 but not over \$139,999	5.0%
T43	\$140,000 but not over \$149,999	2.5%
T44	\$150,000 and over	0.0%

363 (xxx) To the extent properly includable in gross income for federal  
364 income tax purposes, for the taxable year commencing January 1, 2022,  
365 the amount or amounts paid or otherwise credited to any eligible  
366 resident of this state under (I) the 2020 Earned Income Tax Credit  
367 enhancement program from funding allocated to the state through the  
368 Coronavirus Relief Fund established under the Coronavirus Aid, Relief,  
369 and Economic Security Act, P.L. 116-136, and (II) the 2021 Earned  
370 Income Tax Credit enhancement program from funding allocated to the  
371 state pursuant to Section 9901 of Subtitle M of Title IX of the American  
372 Rescue Plan Act of 2021, P.L. 117-2;

373 (xxxi) For the taxable year commencing January 1, 2023, and each  
374 taxable year thereafter, for a taxpayer licensed under the provisions of  
375 chapter 420f or 420h, the amount of ordinary and necessary expenses  
376 that would be eligible to be claimed as a deduction for federal income  
377 tax purposes under Section 162(a) of the Internal Revenue Code but that  
378 are disallowed under Section 280E of the Internal Revenue Code  
379 because marijuana is a controlled substance under the federal  
380 Controlled Substance Act;

381 (xxxii) To the extent properly includable in gross income for federal  
382 income tax purposes, for the taxable year commencing on or after  
383 January 1, 2025, and each taxable year thereafter, any common stock  
384 received by the taxpayer during the taxable year under a share plan, as  
385 defined in section 12-217ss;

386 (xxxiii) To the extent properly includable in gross income for federal  
387 income tax purposes, the amount of any student loan reimbursement

388 payment received by a taxpayer pursuant to section 10a-19m;

389 (xxxiv) Contributions to an ABLE account established pursuant to  
390 sections 3-39k to 3-39q, inclusive, not to exceed five thousand dollars for  
391 each individual taxpayer or ten thousand dollars for taxpayers filing a  
392 joint return; [and]

393 (xxxv) To the extent properly includable in gross income for federal  
394 income tax purposes, the amount of any payment received pursuant to  
395 subsection (c) of section 3-122a; and

396 (xxxvi) To the extent properly includable in gross income for federal  
397 income tax purposes, the amount of any payment received pursuant to  
398 subsection (c) of section 1 of this act.

399 Sec. 3. Subsection (a) of section 5-259 of the general statutes is  
400 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
401 *2025*):

402 (a) The Comptroller, with the approval of the Attorney General and  
403 of the Insurance Commissioner, shall arrange and procure a group  
404 hospitalization and medical and surgical insurance plan or plans for (1)  
405 state employees, (2) members of the General Assembly who elect  
406 coverage under such plan or plans, (3) participants in an alternate  
407 retirement program who meet the service requirements of section 5-162  
408 or subsection (a) of section 5-166, (4) anyone receiving benefits under  
409 section 5-144 or from any state-sponsored retirement system, except the  
410 teachers' retirement system and the municipal employees retirement  
411 system, (5) judges of probate and Probate Court employees, (6) the  
412 surviving spouse, and any dependent children of a state police officer, a  
413 member of an organized local police department, a firefighter or a  
414 constable who performs criminal law enforcement duties who dies  
415 before, on or after June 26, 2003, as the result of injuries received while  
416 acting within the scope of such officer's or firefighter's or constable's  
417 employment and not as the result of illness or natural causes, and whose  
418 surviving spouse and dependent children are not otherwise eligible for  
419 a group hospitalization and medical and surgical insurance plan.

420 Coverage for a dependent child pursuant to this subdivision shall  
421 terminate no earlier than the end of the calendar year during whichever  
422 of the following occurs first, the date on which the child: Becomes  
423 covered under a group health plan through the dependent's own  
424 employment; or attains the age of twenty-six, (7) employees of the  
425 Capital Region Development Authority established by section 32-601,  
426 [and] (8) the surviving spouse and dependent children of any employee  
427 of a municipality who dies on or after October 1, 2000, as the result of  
428 injuries received while acting within the scope of such employee's  
429 employment and not as the result of illness or natural causes, and whose  
430 surviving spouse and dependent children are not otherwise eligible for  
431 a group hospitalization and medical and surgical insurance plan. For  
432 purposes of this subdivision, "employee" means any regular employee  
433 or elective officer receiving pay from a municipality, "municipality"  
434 means any town, city, borough, school district, taxing district, fire  
435 district, district department of health, probate district, housing  
436 authority, regional workforce development board established under  
437 section 31-3k, flood commission or authority established by special act  
438 or regional council of governments, and (9) the surviving spouse and  
439 dependent children of any correction officer or investigator who is  
440 killed in the line of duty on or after July 1, 2025, and whose surviving  
441 spouse and dependent children are not otherwise eligible for a group  
442 hospitalization and medical and surgical insurance plan. For purposes  
443 of this subdivision, "correction officer", "investigator" and "killed in the  
444 line of duty" have the same meanings as provided in section 1 of this act.  
445 For purposes of subdivision (6) of this subsection, "firefighter" means  
446 any person who is regularly employed and paid by any municipality for  
447 the purpose of performing firefighting duties for a municipality on  
448 average of not less than thirty-five hours per week. The minimum  
449 benefits to be provided by such plan or plans shall be substantially equal  
450 in value to the benefits that each such employee or member of the  
451 General Assembly could secure in such plan or plans on an individual  
452 basis on the preceding first day of July. The state shall pay for each such  
453 employee and each member of the General Assembly covered by such  
454 plan or plans the portion of the premium charged for such member's or

455 employee's individual coverage and seventy per cent of the additional  
 456 cost of the form of coverage and such amount shall be credited to the  
 457 total premiums owed by such employee or member of the General  
 458 Assembly for the form of such member's or employee's coverage under  
 459 such plan or plans. On and after January 1, 1989, the state shall pay for  
 460 anyone receiving benefits from any such state-sponsored retirement  
 461 system one hundred per cent of the portion of the premium charged for  
 462 such member's or employee's individual coverage and one hundred per  
 463 cent of any additional cost for the form of coverage. The balance of any  
 464 premiums payable by an individual employee or by a member of the  
 465 General Assembly for the form of coverage shall be deducted from the  
 466 payroll by the State Comptroller. The total premiums payable shall be  
 467 remitted by the Comptroller to the insurance company or companies or  
 468 nonprofit organization or organizations providing the coverage. The  
 469 amount of the state's contribution per employee for a health  
 470 maintenance organization option shall be equal, in terms of dollars and  
 471 cents, to the largest amount of the contribution per employee paid for  
 472 any other option that is available to all eligible state employees included  
 473 in the health benefits plan, but shall not be required to exceed the  
 474 amount of the health maintenance organization premium.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2025</i>	New section
Sec. 2	<i>July 1, 2025, and applicable to taxable years commencing on or after January 1, 2025</i>	12-701(a)(20)(B)
Sec. 3	<i>July 1, 2025</i>	5-259(a)

**Statement of Legislative Commissioners:**

In Section 1(d), "July 1, 2025" was changed to "July 1, 2026" for accuracy.

**JUD**      *Joint Favorable Subst. -LCO*

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

## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Revenue Serv., Dept.	GF - Potential Revenue Loss	Minimal	Minimal
State Comptroller - Fringe Benefits	GF - Cost	See Below	See Below

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill establishes a non-lapsing “Fallen Officer and Investigator Fund” to offer certain survivor benefits to family members or beneficiaries of correction officers, or certain investigators killed in the line of duty and results in the costs described below.

Benefit payments, which total \$100,000 for each qualifying beneficiary, are exempt from the personal income tax under the bill. Thus, each qualifying beneficiary would result in a General Fund revenue loss of approximately \$4,000. The one-time lump sum death benefit will be paid out of the fund and does not result in a fiscal impact to the state.

Group hospitalization and medical and surgical insurance plan coverage for surviving family, results in a cost to the State Comptroller – Fringe Benefits of less than \$40,000 annually for the full cost of medical premiums for qualifying beneficiaries to the extent they elect coverage.

The bill additionally requires the Comptroller to submit an annual report of certain financial information regarding the fund, and adopt

implementing regulations, neither of which result in a fiscal impact and can be completed within existing resources.

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to instances where covered officers or investigators are killed in the line of duty.

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**OLR Bill Analysis****sSB 1443*****AN ACT CONCERNING THE PROVISION OF SURVIVOR'S BENEFITS AND HEALTH INSURANCE COVERAGE TO FAMILY MEMBERS OF CORRECTION OFFICERS, COURT SUPPORT SERVICES DIVISION INVESTIGATORS, CRIMINAL JUSTICE DIVISION INVESTIGATORS AND OFFICE OF THE CHIEF PUBLIC DEFENDER INVESTIGATORS KILLED IN THE LINE OF DUTY.*****SUMMARY**

This bill establishes the “Fallen Officer and Investigator Fund” to, within available appropriations, give a lump sum death benefit totaling \$100,000 to a surviving family member or beneficiary of a Department of Correction-employed corrections officer or certain investigators killed in the line of duty or who sustained injuries that were the direct and proximate cause of their death. The investigators to whom the bill applies are those employed by the Judicial Department’s Court Support Services Division, the Division of Criminal Justice, or the Office of the Chief Public Defender. (The bill’s provisions on the fund are substantially similar to those in existing law for the “Fallen Officer Fund,” which applies to police officers killed in the line of duty (CGS § 3-122a; see BACKGROUND).)

Under the bill, this payment is not taxable for state income tax purposes and must not be reduced or offset due to other benefits that may be awarded (e.g., workers’ compensation).

Lastly, the bill requires the comptroller, with approval from the attorney general and insurance commissioner, to obtain a group hospitalization, medical and surgical insurance plan for surviving spouses and dependent children of any correction officer or investigator killed in the line of duty on or after July 1, 2025, if they are not otherwise eligible for insurance.

EFFECTIVE DATE: July 1, 2025, and the tax deduction is applicable to tax years beginning on or after January 1, 2025.

### **FALLEN OFFICER AND INVESTIGATOR FUND**

The bill establishes the “Fallen Officer and Investigator Fund,” which is a non-lapsing fund that contains any money required by law to be deposited into it. The treasurer must hold the money separate and apart from other money, funds, and accounts. Interest from fund investments must be credited to the fund. The comptroller may expend funds as payment to the surviving family.

Under the bill, “surviving family” means a surviving spouse, surviving child (whether dependent or not), or surviving parent of a correction officer or an investigator killed in the line of duty, or most recently listed beneficiary on file with the officer’s or investigator’s employing state agency.

“Killed in the line of duty” means the death of a correction officer or investigator while performing his or her duties, due to an incident, an accident, or violence that caused their death or caused injuries that were the direct or proximate cause of their death, including any death that is determined to be occupationally related by a workers’ compensation insurance carrier, an employer to whom a certificate of self-insurance has been issued, or an administrative law judge for workers’ compensation purposes. It does not include the death of an officer or investigator through the officer’s or investigator’s own wanton or willful act.

### ***Payment***

When the comptroller receives notice, in a way he prescribes, from a surviving family member of a correction officer or investigator killed in the line of duty, within available appropriations, he must pay a lump sum death benefit totaling \$100,000 from the fund to the surviving family. The bill limits each surviving family to one lump sum death benefit and payments are made in the order in which he receives notices until the amount in the fund is depleted.

The bill specifies that this payment is in addition to any other benefits the officer's or investigator's surviving family members are eligible for and the payments must not be reduced or offset because of them (e.g., workers' compensation or other survivor benefits).

### ***Legislative Report***

Starting by July 1, 2026, the bill requires the comptroller to annually report to the Judiciary Committee a list of all fund expenditures for the prior year, the fund's current balance, and information on additional amounts needed for the fund.

### ***Regulations and Policies and Procedures***

The bill requires the comptroller to adopt implementing regulations. This includes application procedures and criteria for awarding grants among surviving family members, with priority given to awards benefiting a dependent child or children (see below) and spouse. The comptroller may implement policies and procedures needed to implement the bill while in the process of adopting these regulations, if he posts a notice of intent to adopt regulations on the eRegulations system within 20 days after implementing them. These policies and procedures are valid until regulations are adopted.

Under the bill, a "dependent child" is an officer's or investigator's child, whether by blood or adoption, who is:

1. under age 22 and (a) was dependent on the officer's or investigator's earnings at the time of the death, (b) does not provide more than half of his or her own support, and (c) is not married or legally adopted by another person; or
2. any age and physically or mentally incapacitated and dependent on the officer's or investigator's earnings at the time of the death.

## **BACKGROUND**

### ***Related Bill***

sSB 1239 (File 425), favorably reported by the Public Safety and Security Committee, expands the use of the existing "Fallen Officer

Fund” for payments to the surviving family of police officers killed in the line of duty to include emergency medical technicians, firefighters, and paramedics similarly killed and correspondingly renames the fund the “Fallen Hero Fund.”

**COMMITTEE ACTION**

Judiciary Committee

Joint Favorable

Yea    41    Nay   0    (04/08/2025)