



General Assembly

January Session, 2025

Proposed Bill No. 1202

LCO No. 2167



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. MILLER P., 27th Dist.

**AN ACT CONCERNING THE PERSONAL INCOME TAX RATES FOR
CERTAIN SURVIVING SPOUSES.**

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

- 1 That chapter 229 of the general statutes be amended to allow a
- 2 surviving spouse who (1) is sixty-five years of age or older, (2) claims no
- 3 dependents, and (3) has filed tax returns as married individuals filing
- 4 jointly prior to the spouse's death, to continue to apply the marginal
- 5 rates for married individuals filing jointly for purposes of the personal
- 6 income tax, provided certain other requirements are met.

Statement of Purpose:

To allow certain surviving spouses to continue to apply the marginal
rates for married individuals filing jointly for purposes of the personal
income tax.