



General Assembly

January Session, 2025

Substitute Bill No. 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.**

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:

	Federal Adjusted Gross Income	Deduction
T12		
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:

	Federal Adjusted Gross Income	Deduction
T23		
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:

	Federal Adjusted Gross Income	Deduction
T34		
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%
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*