



JOURNAL OF THE HOUSE

Thursday, February 5, 2026

The House of Representatives was called to order at 12:00 o'clock p.m., Speaker Matthew Ritter in the Chair.

Prayer was offered by Deputy Chaplain, Bishop Marichal B. Monts of Hartford, Connecticut.

The following is the prayer:

Let us pray. Gracious and Eternal God our Father, we come before You today with thankful hearts for the great State of Connecticut. Thank You for its rich history - its people - and the privilege of public service. We ask Your blessing upon this House of Representatives and every leader gathered here. Grant wisdom, clarity, and integrity - as they deliberate and make decisions that will shape the lives of many. Lord, in a time when division is easy, we pray for unity. Help these legislators find common ground, speak with respect, and work with courage for the good of all. We ask for guidance on the pressing matters before them - affordability for working families - accessible health care for every community - and the sacred responsibility of protecting our children. May this session be marked by justice, compassion and peace. And may Your favor rest upon this Chamber and upon Connecticut. In Jesus' Name we pray. Amen.

The Pledge of Allegiance was led by Representative Constantine of the 42nd District.

COMMUNICATION FROM HIS EXCELLENCY, THE GOVERNOR

The following communication was received from His Excellency, the Governor, on the date indicated, read by the Clerk and printed in the Journal.

February 4, 2026

STATE OF CONNECTICUT By His Excellency NED LAMONT, GOVERNOR:

DECLARATION OF THE EXISTENCE OF EXTRAORDINARY CIRCUMSTANCES

Pursuant to Article XXVIII of the Amendments to the Connecticut Constitution and Sections 2-33a and 3-20(bb) of the Connecticut General Statutes, I, Ned Lamont, Governor of the State of Connecticut, hereby declare the existence of extraordinary circumstances necessitating (1) the alteration of Section 4-30a of the Connecticut General Statutes to allow for the remaining unencumbered balance of those funds that were originally set aside by Special Act 25-1 of the November Special Session to continue to be set aside, through the end of the fiscal year ending June 30, 2027, to prepare for the suspension of or the reduction to the amount of federal funds provided to support programs that Connecticut residents rely upon, and (2) the continuation of the authority to expend such remaining balance in excess of the general budget expenditure cap for the fiscal year

ending June 30, 2026, to respond to the policy impacts of P.L. 119-21 and to mitigate any action, or inaction, by the federal government that results in a reduction in funding for any program in this State.

The declaration is based on the following:

1. Federal Public Law 119-21

P.L. 119-21 makes program changes whose likely impact will be to reduce funding that the federal government will provide to support programs in the state of Connecticut. Such funding reductions are scheduled to commence during the state fiscal year ending June 30, 2026, and will be fully implemented over the coming years.

2. Impending Further Federal Legislation and Administrative Actions

In addition to reductions directly attributable to P.L. 119-21, other pending federal legislation and potential federal administrative actions have and continue to threaten to further reduce the funding provided by the federal government to support programs upon which our residents rely.

3. Original Declaration - November 12, 2025

On November 12, 2025, I issued a Declaration of the Existence of Extraordinary Circumstances that authorized the General Assembly to enact legislation to {1} temporarily increase the size of the Budget Reserve Fund by \$500 million through the end of the fiscal year ending June 30, 2026, and {2} expend such additional \$500 million, in excess of the State's expenditure cap, until the start of the 2026 regular session of the Connecticut General Assembly, for the purposes of addressing any immediate needs associated with any action, or inaction, by the federal government that resulted in a reduction of funding for programs in this state.

4. Special Act 25-1

In accordance with my declaration, the General Assembly enacted Special Act 25-1 of the November Special Session, which, in part, appropriated \$500 million from the Budget Reserve Fund to the Office of Policy and Management for the purposes of addressing any immediate needs associated with any action, or inaction, by the federal government. Of the \$500 million that was appropriated, \$169,188,046 was encumbered, leaving a balance of \$330,811,954 that was not encumbered and lapses today, the first day of the 2026 regular session of the General Assembly.

5. Continued Need to Prepare for Federal Reductions

The circumstances which led me to make my declaration dated November 12, 2025, continue to exist. Therefore, it remains prudent to continue to make the balance of the unencumbered funds available for the purposes of supporting programs that Connecticut residents rely upon.

6. Pending Legislative Action

Senate Bill 83, as set forth in LCO No. 448, provides for the unencumbered balance of funds appropriated by Special Act 25-1 of the November Special Session to continue to be set aside in a new Federal Cuts Response Fund and be appropriated for purposes of supporting programs that Connecticut residents rely upon. Pursuant to such Bill, the funds transferred to the new Fund and appropriated from it will be available for such purposes through the end of the fiscal year ending June 30, 2027.

Accordingly, to address these extraordinary circumstances, I declare that it is reasonable and prudent to (1) alter Section 4-30a of the Connecticut General Statutes to allow \$330,811,954, which

is the unencumbered balance of the funds set aside by Special Act 25-1 of the November Special Session, to be transferred to and continue to be set aside in a separate fund to prepare for the suspension of or the reduction to the amount of federal funds provided to support programs that Connecticut residents rely upon, and (2) continue the previous authorization to expend state resources, in excess of the amount of general budget expenditures allowable under Article XXVIII of the Amendments to the Constitution of the State of Connecticut and Section 2-33a of the Connecticut General Statutes, during the fiscal year ending June 30, 2026, in the amount of \$330,811,954 as set forth in Senate Bill 83, LCO No. 448, from a separate fund to respond to the policy impacts of P.L. 119-21 and to mitigate any action, or inaction, by the federal government that results in a reduction in funding for any program in this State.

Moreover, this additional expenditure shall not be considered general budget expenditures for the fiscal year ending June 30, 2026, for the purposes of determining general budget expenditures for the fiscal year ending June 30, 2027.

Additionally, in accordance with Section 4-85 of the Connecticut General Statutes, I declare that it will be necessary to modify certain allotment requisitions during the fiscal year ending June 30, 2026, due to the changes attributable to these extraordinary circumstances.

This declaration is submitted to the General Assembly for acknowledgement in accordance with Article XXVIII of the Amendments to the Connecticut Constitution and Sections 2-33a and 3-20(bb) of the Connecticut General Statutes.

Dated at Hartford, Connecticut, this 4th day of February 2026.

NED LAMONT
Governor

**INTRODUCTION OF BILLS
HOUSE AND SENATE BILLS**

Pursuant to House Rule 50, the first reading of the following bills and resolutions was waived, the list of bills and resolutions as prepared by the Clerks was accepted, and the bills and resolutions referred to the committees as indicated thereon in concurrence.

APPROPRIATIONS

H.B. No. 5030 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT IMPLEMENTING THE GOVERNOR'S BUDGET RECOMMENDATIONS FOR GENERAL GOVERNMENT', to implement the Governor's budget recommendations.

H.B. No. 5031 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT MAKING DEFICIENCY APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026', to implement the Governor's budget recommendations.

H.B. No. 5032 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT ADJUSTING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2027', to implement the Governor's budget recommendations.

EDUCATION

H.B. No. 5033 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT IMPLEMENTING THE GOVERNOR'S BUDGET RECOMMENDATIONS FOR EDUCATION', to implement the Governor's budget recommendations.

H.B. No. 5034 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT REDUCING TESTING BURDENS AND ENHANCING THE MATH CURRICULUM', to implement the Governor's budget recommendations.

H.B. No. 5035 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT REQUIRING SCHOOL DISTRICTS TO BAN CELLULAR PHONES IN THE CLASSROOM', to implement the Governor's budget recommendations.

ENERGY AND TECHNOLOGY

H.B. No. 5036 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT STREAMLINING RESIDENTIAL SOLAR PERMITTING AND ENERGY INFRASTRUCTURE', to implement the Governor's budget recommendations.

GENERAL LAW

H.B. No. 5037 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT PROMOTING THE SAFETY OF MINORS ON SOCIAL MEDIA PLATFORMS', to implement the Governor's budget recommendations.

H.B. No. 5038 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT PROHIBITING PREDICTION MARKET PLATFORMS FROM ALLOWING USE BY OR ADVERTISING TO CONSUMERS UNDER THE AGE OF TWENTY-ONE', to implement the Governor's budget recommendations.

GOVERNMENT OVERSIGHT

H.B. No. 5039 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT REQUIRING TRANSPARENCY AND ADDITIONAL OVERSIGHT OF THE DISTRIBUTION OF CERTAIN LEGISLATIVELY DIRECTED FUNDS', to implement the Governor's budget recommendations.

HUMAN SERVICES

H.B. No. 5040 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT IMPLEMENTING THE GOVERNOR'S BUDGET RECOMMENDATIONS FOR HEALTH AND HUMAN SERVICES', to implement the Governor's budget recommendations.

H.B. No. 5041 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT EXPANDING HEALTH CARE COVERAGE', to implement the Governor's budget recommendations.

HOUSING

H.B. No. 5042 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT PROTECTING RENTERS FROM RENT INCREASES UPON CHANGE OF OWNERSHIP', to implement the Governor's budget recommendations.

JUDICIARY

H.B. No. 5043 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT PROHIBITING THE MANUFACTURE AND SALE OF CONVERTIBLE PISTOLS', to implement the Governor's budget recommendations.

PUBLIC HEALTH

H.B. No. 5044 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT ESTABLISHING CONNECTICUT VACCINE STANDARDS', to implement the Governor's budget recommendations.

H.B. No. 5045 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT STREAMLINING HEALTH CARE FACILITY APPROVALS', to implement the Governor's budget recommendations.

PUBLIC SAFETY AND SECURITY

H.B. No. 5046 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT SUPPORTING FIREFIGHTER AND POLICE OFFICER RECRUITMENT AND RETENTION', to implement the Governor's budget recommendations.

FINANCE, REVENUE AND BONDING

S.B. No. 84 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT CONCERNING REVENUE ITEMS TO IMPLEMENT THE GOVERNOR'S BUDGET', to implement the Governor's budget recommendations.

S.B. No. 85 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT AUTHORIZING AND ADJUSTING BONDS OF THE STATE AND ESTABLISHING A SUPPLEMENTAL GRADUATE STUDENT LOAN PROGRAM', to implement the Governor's budget recommendations.

GENERAL LAW

S.B. No. 86 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT ADDRESSING INNOVATIONS IN AND THE RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE', to implement the Governor's budget recommendations.

HUMAN SERVICES

S.B. No. 87 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT STRENGTHENING NONPROFITS', to implement the Governor's budget recommendations.

INSURANCE AND REAL ESTATE

S.B. No. 88 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT REQUIRING INSURANCE COVERAGE FOR SCALP COOLING', to implement the Governor's budget recommendations.

JUDICIARY

S.B. No. 89 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT UPDATING PRISON RAPE ELIMINATION STANDARDS', to implement the Governor's budget recommendations.

S.B. No. 90 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT REVISING AND CONSOLIDATING THE HATE CRIMES STATUTES', to implement the Governor's budget recommendations.

S.B. No. 91 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT ENHANCING THE INVESTIGATIVE AUTHORITY OF THE INSPECTOR GENERAL AND ESTABLISHING PROTECTED AREAS', to implement the Governor's budget recommendations.

LABOR AND PUBLIC EMPLOYEES

S.B. No. 92 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT ESTABLISHING ADDITIONAL PROTECTIONS FOR WAREHOUSE WORKERS', to implement the Governor's budget recommendations.

PUBLIC HEALTH

S.B. No. 93 (COMM) REQUEST OF THE GOVERNOR PURSUANT TO JOINT RULE 9. 'AN ACT IMPLEMENTING THE RURAL HEALTH TRANSFORMATION PROGRAM TO EXPAND HEALTH CARE ACCESS', to implement the Governor's budget recommendations.

**EMERGENCY CERTIFICATION
SENATE BILL PASSED**

The following bill was received, read by the Clerk and passed. (Emergency certification signed by the President Pro Tempore of the Senate and the Speaker of the House of Representatives accompanied the bill.) A copy of the bill was on the desk of each member in accordance with the rules.

S.B. No. 83 SEN. LOONEY, 11th DIST.; REP. RITTER, 1st DIST.; SEN. DUFF, 25th DIST.; REP. ROJAS, 9th DIST. AN ACT ESTABLISHING THE FEDERAL CUTS RESPONSE FUND.

The bill was explained by Representative Horn of the 64th.

DEPUTY SPEAKER PRO TEMPORE GODFREY IN THE CHAIR

The bill was discussed by Representatives Nuccio of the 53rd, Ackert of the 8th, Walker of the 93rd, Case of the 63rd, Nolan of the 39th, Courpas of the 149th and Gauthier of the 38th.

The bill was further discussed by Representative Polletta of the 68th who offered House Amendment Schedule "A" (LCO 742) moved its adoption and further moved that when the vote be taken it be taken by roll call.

The amendment was discussed by Representatives Walker of the 93rd, Lanoue of the 45th, Zullo of the 99th and Callahan of the 108th.

The Speaker ordered the vote be taken by roll call at 1:48 p.m.

The following is the result of the vote:

Total Number Voting	146
Necessary for Adoption	74
Those voting Yea	48
Those voting Nay	98
Those absent and not voting	5

On a roll call vote the amendment was rejected.

The following is the roll call vote:

N	ALLIE-BRENNAN	N	HUGHES	N	TURCO	Y	O'DEA
N	ARZENO	N	JACOBSON	N	WALKER	Y	PAVALOCK-D'AMATO
N	BAKER	N	JOHNSON, D.	N	WELANDER	Y	PISCOPO
N	BARRY	N	JOHNSON, S.	N	WILSON	Y	PIZZUTO
N	BELTON	N	KAVROS DEGRAW	N	WINTER	Y	POLLETTA
N	BERGER-GIRVALO	N	KEITT	X	WOOD	Y	REDDINGTON-HUGHES
N	BIGGINS	X	KHAN			Y	ROMANO
N	BLUMENTHAL	N	LAMARK MUIR			Y	RUTIGLIANO
N	BOYD	N	LEEPER	Y	ACKERT	Y	SCOTT
N	BROWN, K.	N	LEMAR	Y	ANDERSON	Y	STEWART
N	BROWN, M.	N	LUXENBERG	Y	ANISKOVIK	Y	VAIL
N	BUMGARDNER	N	MARTINEZ, R.	Y	BOLINSKY	Y	VEACH
N	CHAFEE	N	MCCARTHY VAHEY	Y	BRONKO	Y	WEIR
N	COLLINS MAIN	N	MCGEE	Y	BUCHSBAUM	Y	YACCARINO
N	COMEY	N	MENAPACE	Y	BUCKBEE	Y	ZAWISTOWSKI
N	CONCEPCION	N	MESKERS	Y	CALLAHAN	Y	ZULLO
N	CONSTANTINE	N	MORRIN BELLO	Y	CANDELORA, V.	Y	ZUPKUS
N	DATHAN	N	NAPOLI	Y	CANINO		
N	DEFRONZO	N	OSBORNE	Y	CARNEY		
N	DELANY	N	PARIS	Y	CARPINO		
N	DEMICCO	N	PARKER	Y	CASE	N	RITTER
N	DIGIOVANCARLO	N	PEMBERTON	Y	COURPAS		
N	DILLON	N	POULOS	Y	DAUPHINAIS		
N	DOUCETTE	N	QUINN	Y	DECAPRIO	N	CANDELARIA, J.
N	EXUM	N	RADER	X	DELNICKI	N	GODFREY
N	FARRAR	N	ROBERTS	Y	DUBITSKY	N	HALL, J.
N	FAZZINO	N	ROCHELLE	Y	FISHBEIN	N	REYES
N	FELIPE	N	ROJAS	Y	FONCELLO	N	ROSARIO
N	FORTIER	X	SANCHEZ, E.	Y	HAINES	N	SANTIAGO
N	FOSTER	N	SANCHEZ, I.	Y	HALL, C.		
N	GAIIEWSKI	N	SANCHEZ, J.	Y	HOWARD	N	BUTLER
N	GARIBAY	N	SANTANELLA	Y	HOXHA	N	GONZALEZ
N	GAUTHIER	N	SANTOS	Y	JENSEN	N	MUSHINSKY
X	GEE	N	SHAKE	Y	KENNEDY	N	PAOLILLO
N	GENGA	N	SHANNON	Y	KLARIDES-DITRIA		
N	GILCHREST	N	SIMMS	Y	LANOUE	N	ELLIOTT
N	GUCKER	N	SMITH	Y	MARRA	N	GIBSON
N	HADDAD	N	STAFSTROM	Y	MASTROFRANCESCO	N	GRESKO
N	HEFFERNAN	N	STEINBERG	Y	MCGORTY, B.	N	LINEHAN
N	HORN	N	SWEET	Y	NUCCIO	N	NOLAN

The following is House Amendment Schedule "A" (LCO 742):

Strike everything after the enacting clause and substitute the following in lieu thereof:

"Section 1. (*Effective from passage*) (a) There is established a fund to be known as the "P.L. 119-21 Response Fund". The fund shall contain any moneys required by law to be deposited in the fund and shall be held by the Treasurer separate and apart from all other moneys, funds and accounts. Amounts in the fund shall be expended only pursuant to appropriation by the General Assembly. Except as provided in subsection (b) of this section, any balance remaining in the fund at the end of a fiscal year shall be carried forward in the fund for the subsequent fiscal year.

(b) After the accounts for the P.L. 119-21 Response Fund have been closed for the fiscal year ending June 30, 2027, and the Comptroller has determined the amount of the unexpended balance in said fund, the amount of such unexpended balance shall be transferred by the Treasurer to the Budget Reserve Fund subject to the provisions of subparagraph (C) of subdivision (1) of subsection (c) or (d) of section 4-30a of the general statutes. The fund shall be terminated upon the transfer of

the balance in the fund or upon the Comptroller's determination that there are no unexpended moneys available in the fund to transfer.

Sec. 2. (*Effective from passage*) Notwithstanding the provisions of subsection (f) of section 4-30a of the general statutes, on the effective date of this act, the Treasurer shall transfer the sum of \$330,811,954 from the Budget Reserve Fund to the P.L. 119-21 Response Fund, established pursuant to section 1 of this act.

Sec. 3. (*Effective from passage*) (a) The following sums are appropriated from the P.L. 119-21 Response Fund, established pursuant to section 1 of this act: (1) \$128,000,000 to the General Fund, for the fiscal year ending June 30, 2026, for the purpose of mitigating the revenue loss resulting from the subtraction set forth in subparagraph (B)(xxxviii) of subdivision (20) of subsection (a) of section 12-701 of the general statutes, as amended by this act; and (2) \$202,811,954 to the Office of Policy and Management, for the fiscal year ending June 30, 2026, for the purpose of responding to the policy impacts of P.L. 119-21 and mitigating any action or inaction by the federal government that results in a reduction in funding for any program in this state.

(b) That portion of unexpended funds appropriated in subsection (a) of this section shall not lapse on June 30, 2026, and shall continue to be available for the purposes described in subsection (a) of this section during the fiscal year ending June 30, 2027.

(c) The Secretary of the Office of Policy and Management may transfer any portion of the amount appropriated in subsection (a) of this section to any agency in any appropriated fund to give effect to the purposes described in subsection (a) of this section. The unexpended balance of any amount transferred pursuant to this section shall be returned to the P.L. 119-21 Response Fund on June 30, 2027, and shall lapse on said date.

Sec. 4. (*Effective from passage*) Prior to expending any moneys in accordance with subdivision (2) of subsection (a) of section 3 of this act or transferring any moneys in accordance with subsection (c) of section 3 of this act, the Secretary of the Office of Policy and Management shall provide electronic notice to the president pro tempore of the Senate, the speaker of the House of Representatives, and the majority and minority leaders of both houses of the General Assembly of the amount and purpose of each such expenditure or transfer. Any such expenditure or transfer shall be approved by a majority vote of both houses of the General Assembly. The secretary shall not make any such expenditure or transfer before the General Assembly has approved such expenditure or transfer.

Sec. 5. Subparagraph (B) of subdivision (20) of subsection (a) of section 12-701 of the 2026 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(B) There shall be subtracted therefrom:

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

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

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

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

(v) To the extent any additional allowance for depreciation under Section 168(k) of the Internal Revenue Code for property placed in service after September 27, 2017, was added to federal adjusted gross income pursuant to subparagraph (A)(ix) of this subdivision in computing Connecticut adjusted gross income, twenty-five per cent of such additional allowance for depreciation in each of the four succeeding taxable years;

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

(vii) To the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of

obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such gain was recognized;

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

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

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

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

(III) For the taxable year commencing January 1, 2019, and each taxable year thereafter, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and

(IV) For the taxable year commencing January 1, 2019, and each taxable year thereafter, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is seventy-five thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is seventy-five thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is one hundred thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is one hundred thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the

Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code;

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

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

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

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

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

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

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

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

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

(xx) To the extent properly includable in gross income for federal income tax purposes, except for retirement benefits under clause (iv) of this subparagraph and retirement pay under clause (xvi) of this subparagraph, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or as a head of household whose federal adjusted gross income for such taxable year is less than seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, (I) for the taxable year commencing January 1, 2019, fourteen per cent of any pension or annuity income, (II) for the taxable year commencing January 1, 2020, twenty-eight per cent of any pension or annuity income, (III) for the taxable year commencing January 1, 2021, forty-two per cent of any pension or annuity income, and (IV) for the taxable years commencing January 1, 2022, and January 1, 2023, one hundred per cent of any pension or annuity income;

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

Federal Adjusted Gross Income	Deduction
Less than \$75,000	100.0%
\$75,000 but not over \$77,499	85.0%
\$77,500 but not over \$79,999	70.0%
\$80,000 but not over \$82,499	55.0%
\$82,500 but not over \$84,999	40.0%
\$85,000 but not over \$87,499	25.0%
\$87,500 but not over \$89,999	10.0%
\$90,000 but not over \$94,999	5.0%
\$95,000 but not over \$99,999	2.5%
\$100,000 and over	0.0%

(xxii) To the extent properly includable in gross income for federal income tax purposes, except for retirement benefits under clause (iv) of this subparagraph and retirement pay under clause (xvi) of this subparagraph, any pension or annuity income for the taxable year commencing on or after January 1, 2024, and each taxable year thereafter, in accordance with the following schedule for married individuals who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than one hundred fifty thousand dollars:

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

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

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

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

(xxvi) To the extent any portion of a deduction under Section 179 of the Internal Revenue Code was added to federal adjusted gross income pursuant to subparagraph (A)(xiv) of this subdivision

in computing Connecticut adjusted gross income, twenty-five per cent of such disallowed portion of the deduction in each of the four succeeding taxable years;

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

(xxviii) To the extent properly includable in gross income for federal income tax purposes, for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, or as a head of household whose federal adjusted gross income for such taxable year is less than one hundred thousand dollars, (I) for the taxable year commencing January 1, 2024, fifty per cent of any distribution from an individual retirement account other than a Roth individual retirement account, (II) for the taxable year commencing January 1, 2025, seventy-five per cent of any distribution from an individual retirement account other than a Roth individual retirement account, and (III) for the taxable year commencing January 1, 2026, and each taxable year thereafter, any distribution from an individual retirement account other than a Roth individual retirement account. The subtraction under this clause shall be made in accordance with the following schedule:

Federal Adjusted Gross Income	Deduction
Less than \$75,000	100.0%
\$75,000 but not over \$77,499	85.0%
\$77,500 but not over \$79,999	70.0%
\$80,000 but not over \$82,499	55.0%
\$82,500 but not over \$84,999	40.0%
\$85,000 but not over \$87,499	25.0%
\$87,500 but not over \$89,999	10.0%
\$90,000 but not over \$94,999	5.0%
\$95,000 but not over \$99,999	2.5%
\$100,000 and over	0.0%

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

Federal Adjusted Gross Income	Deduction
Less than \$100,000	100.0%
\$100,000 but not over \$104,999	85.0%
\$105,000 but not over \$109,999	70.0%
\$110,000 but not over \$114,999	55.0%
\$115,000 but not over \$119,999	40.0%

\$120,000 but not over \$124,999	25.0%
\$125,000 but not over \$129,999	10.0%
\$130,000 but not over \$139,999	5.0%
\$140,000 but not over \$149,999	2.5%
\$150,000 and over	0.0%

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

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

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

(xxxiii) To the extent properly includable in gross income for federal income tax purposes, the amount of any student loan reimbursement payment received by a taxpayer pursuant to section 10a-19m;

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

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

(xxxvi) For an account holder, as defined in section 12-724b, who files a return under the federal income tax as an unmarried individual, a married individual filing separately or a head of household, whose federal adjusted gross income for the taxable year is less than one hundred twenty-five thousand dollars or who files a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for the taxable year is less than two hundred fifty thousand dollars:

(I) To the extent not deductible in determining federal adjusted gross income, for the taxable year commencing January 1, 2027, an amount equal to the contributions deposited during the taxable years commencing January 1, 2026, and January 1, 2027, in a first-time homebuyer savings account established pursuant to subsection (c) of section 12-724b, less any amounts withdrawn during said taxable years by the account holder from such account under subparagraph (D) of subdivision (2) of subsection (f) of section 12-724b. The amount claimed under this subclause shall not exceed two thousand five hundred dollars for each such taxable year for an unmarried individual, a married individual filing separately or a head of household and five thousand dollars for each such taxable year for married individuals filing jointly;

(II) To the extent not deductible in determining federal adjusted gross income, for the taxable year commencing January 1, 2028, and each taxable year thereafter, an amount equal to the contributions deposited during the taxable year in a first-time homebuyer savings account established pursuant to subsection (c) of section 12-724b, less any amounts withdrawn during the taxable year by the account holder from such account pursuant to subparagraph (D) of subdivision (2) of subsection (f) of section 12-724b. The amount allowed to be claimed under this subclause for the taxable year shall not exceed two thousand five hundred dollars for an unmarried individual, a married individual filing separately or a head of household and five thousand dollars for married individuals filing jointly; and

(III) To the extent properly includable in gross income for federal income tax purposes, for the taxable year commencing January 1, 2027, and each taxable year thereafter, an amount equal to the sum of all interest accrued on a first-time homebuyer savings account, established pursuant to subsection (c) of section 12-724b, during the taxable year; [and]

(xxxvii) To the extent properly includable in gross income for federal income tax purposes, for the taxable year commencing January 1, 2027, and each taxable year thereafter, for an account holder who is a qualified beneficiary of a first-time homebuyer savings account, as those terms are defined in section 12-724b, and who files a return under the federal income tax as an unmarried individual, a married individual filing separately or a head of household, whose federal adjusted gross income for the taxable year is less than one hundred twenty-five thousand dollars or who files a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for the taxable year is less than two hundred fifty thousand dollars, an amount equal to any withdrawal from such account that is used to pay or reimburse such qualified beneficiary for eligible costs, as defined in section 12-724b, incurred by the qualified beneficiary; and

(xxxviii) For taxable years commencing on or after January 1, 2025, to the extent deductible pursuant to P.L. 119-21 for federal income tax purposes, the amount of qualified overtime compensation and qualified tip income."

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	12-701(a)(20)(B)

The bill was further discussed by Representatives Zullo of the 99th, O'Dea of the 125th, Bolinsky of the 106th and Candelora of the 86th.

SPEAKER RITTER IN THE CHAIR

The bill was further discussed by Representative Rojas of the 9th.

The Speaker ordered the vote be taken by roll call at 2:34 p.m.

The following is the result of the vote:

Total Number Voting.....	145
Necessary for Passage by 3/5th.....	91
Those voting Yea.....	97
Those voting Nay.....	48
Those absent and not voting.....	6

On a roll call vote Emergency Certified Senate Bill No. 83 was passed by the necessary 3/5ths in concurrence with the Senate.

The following is the roll call vote:

Y	ALLIE-BRENNAN	Y	HUGHES	Y	TURCO	N	O'DEA
Y	ARZENO	Y	JACOBSON	Y	WALKER	N	PAVALOCK-D'AMATO
Y	BAKER	Y	JOHNSON, D.	Y	WELANDER	N	PISCOPO
Y	BARRY	Y	JOHNSON, S.	Y	WILSON	N	PIZZUTO
Y	BELTON	Y	KAVROS DEGRAW	Y	WINTER	N	POLLETTA
Y	BERGER-GIRVALO	Y	KEITT		X WOOD	N	REDDINGTON-HUGHES
Y	BIGGINS	Y	KHAN			N	ROMANO
Y	BLUMENTHAL	Y	LAMARK MUIR			N	RUTIGLIANO
Y	BOYD	Y	LEEPER	N	ACKERT	N	SCOTT

Y	BROWN, K.	Y	LEMAR	N	ANDERSON	N	STEWART
Y	BROWN, M.	Y	LUXENBERG	N	ANISKOVIK	N	VAIL
Y	BUMGARDNER	Y	MARTINEZ, R.	N	BOLINSKY	N	VEACH
Y	CHAFEE	Y	MCCARTHY VAHEY	N	BRONKO	N	WEIR
Y	COLLINS MAIN	Y	MCGEE	N	BUCHSBAUM	N	YACCARINO
Y	COMEY	Y	MENAPACE	N	BUCKBEE	N	ZAWISTOWSKI
Y	CONCEPCION	Y	MESKERS	N	CALLAHAN	N	ZULLO
Y	CONSTANTINE	Y	MORRIN BELLO	N	CANDELORA, V.	N	ZUPKUS
Y	DATHAN	Y	NAPOLI	N	CANINO		
Y	DEFRONZO	Y	OSBORNE	N	CARNEY		
Y	DELANY	Y	PARIS	N	CARPINO		
Y	DEMICCO	Y	PARKER	N	CASE	Y	RITTER
Y	DIGIOVANCARLO	Y	PEMBERTON	N	COURPAS		
Y	DILLON	Y	POULOS	N	DAUPHINAIS		
Y	DOUCETTE	Y	QUINN	N	DECAPRIO	Y	CANDELARIA, J.
Y	EXUM	Y	RADER	X	DELNICKI	Y	GODFREY
Y	FARRAR	Y	ROBERTS	N	DUBITSKY	Y	HALL, J.
Y	FAZZINO	Y	ROCHELLE	X	FISHBEIN	Y	REYES
Y	FELIPE	Y	ROJAS	N	FONCELLO	Y	ROSARIO
Y	FORTIER	X	SANCHEZ, E.	N	HAINES	Y	SANTIAGO
Y	FOSTER	Y	SANCHEZ, I.	N	HALL, C.		
Y	GAIEWSKI	Y	SANCHEZ, J.	N	HOWARD	Y	BUTLER
X	GARIBAY	Y	SANTANELLA	N	HOXHA	Y	GONZALEZ
Y	GAUTHIER	Y	SANTOS	N	JENSEN	Y	MUSHINSKY
X	GEE	Y	SHAKE	N	KENNEDY	Y	PAOLILLO
Y	GENGA	Y	SHANNON	N	KLARIDES-DITRIA		
Y	GILCHREST	Y	SIMMS	N	LANOUE	Y	ELLIOTT
Y	GUCKER	Y	SMITH	N	MARRA	Y	GIBSON
Y	HADDAD	Y	STAFSTROM	N	MASTROFRANCESCO	Y	GRESKO
Y	HEFFERNAN	N	STEINBERG	N	MCGORTY, B.	Y	LINEHAN
Y	HORN	Y	SWEET	N	NUCCIO	Y	NOLAN

**SUSPENSION OF THE RULES
IMMEDIATE TRANSMITTAL TO THE GOVERNOR**

On motion of Representative Rojas of the 9th District, the rules were suspended for immediate transmittal to the Governor of Emergency Certified Senate Bill No. 83.

REPRESENTATIVES ABSENT

The following Representatives were absent today or may have missed some votes due to the following:

Representative Delnicki of the 14th District - illness
Representative Fishbein of the 90th District - business
Representative Garibay of the 60th District - personal business
Representative Gee of the 126th District - medical
Representative Sanchez of the 24th District - personal business
Representative Wood of the 29th District - business

ADJOURNMENT

On motion of Representative Rojas of the 9th District, the House adjourned at 2:36 o'clock p.m., to meet again at the Call of the Chair.