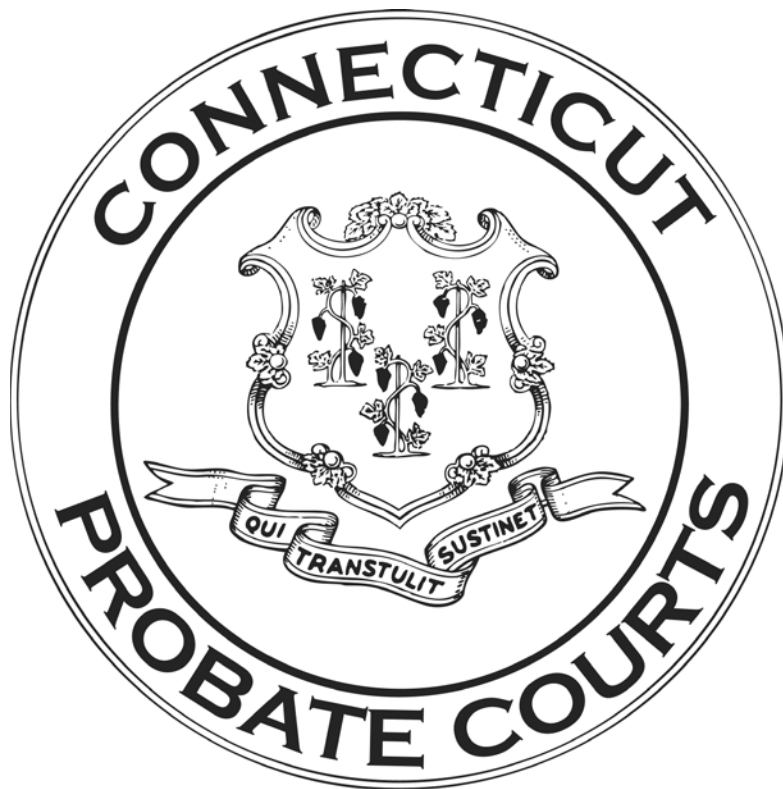
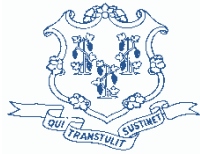


2018 LEGISLATIVE SUMMARY



PUBLISHED BY
OFFICE OF THE
PROBATE COURT ADMINISTRATOR
STATE OF CONNECTICUT



STATE OF CONNECTICUT

OFFICE OF THE
PROBATE COURT ADMINISTRATOR

186 NEWINGTON ROAD
WEST HARTFORD, CT 06110

TEL (860) 231-2442
FAX (860) 231-1055
ctprobate.gov

PAUL J. KNIERIM
Probate Court Administrator
THOMAS E. GAFFEY
Chief Counsel
HELEN B. BENNET
Attorney
HEATHER L. DOSTALER
Attorney

To: All Judges and Court Staff

**From: Paul J. Knierim
Probate Court Administrator**

Re: 2018 Legislative Summary

Date: June 26, 2018

The General Assembly enacted several important pieces of legislation affecting the Probate Courts during the 2018 session. This packet includes a summary of each bill and a copy of the public act. Bracketed red text in the public acts indicates deletions, and underlined blue text indicates additions.

The summaries are not meant to replace the public acts and are intended to provide a basic outline of the legislation. We will present continuing education seminars on the new legislation at the Judges Institute and Clerks Roundtables in September and October.

Please contact us with any questions.

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Public Act 18-8 (HB 5386)

An Act Concerning Pay Equity

Effective date: January 1, 2019

SUMMARY

The act prohibits employers, including state and local government agencies, from inquiring about a prospective employee's salary history during the hiring process. A prospective employee may, however, volunteer the information.

Public Act 18-11 (HB 5148)

An Act Concerning Pregnant Patients Exercising Living Wills

Effective date: From passage

SUMMARY

The act repeals C.G.S. section 19a-574, which made living wills and health care directives inapplicable to pregnant patients. Under the act, a woman may now sign a living will that explicitly addresses whether she intends the living will to be enforced during pregnancy. The act modifies the statutory form for living wills to include the following options for a pregnant patient: (1) that life support measures may be applied if a doctor believes that the measures would enable the fetus to survive, (2) that the provisions of the document be applied without modification, and (3) other wishes as the patient specifies in the document.

Public Act 18-32 (SB 165)

An Act Concerning the Department of Developmental Services' Recommendations for Revisions to its Statutes

Effective date: Various

SUMMARY

This act makes several changes to the statutes governing the Department of Developmental Services (DDS). Much of the act is technical. Several sections of the act simplify the statutes by referring to the "legal representative" of a person with intellectual disability rather than listing "attorney, guardian or conservator."

Section 37 of the act is a substantive change amending C.G.S. section 45a-674. The section requires DDS to provide a written report to the Probate Court in connection with a petition to appoint a guardian for an adult with intellectual disability. The act creates an exception to this requirement if the department has previously determined that the respondent does not have intellectual disability. Under the revised statute, DDS can submit, in lieu of a report, a copy of its determination letter that describes the basis for concluding that the respondent does not have intellectual disability.

(Effective: Upon passage)

Public Act 18-45 (SB 247)

An Act Concerning Probate Court Operations

Effective date: See sections

SUMMARY

The Probate Assembly and Probate Court Administration jointly developed the provisions contained in this act. The following is a section-by-section explanation.

Section 1 expands eligibility for Kinship and Respite grants to non-relative guardians. Current law restricts grants to guardians who are related to the minor by blood or marriage.

(Effective: October 1, 2018)

Section 2 establishes a new fee of \$150 for a landlord to file an affidavit concerning the possessions of a deceased tenant.

(Effective: January 1, 2019)

Section 3 excludes wrongful death proceeds from the calculation of interest for failure to file an estate tax return by the due date. Interest for failure to pay probate fees within 30 days of an invoice continues to apply.

(Effective: January 1, 2019)

Section 4 clarifies that there is no fee for a hearing on the court's own motion to remove a fiduciary for failure to file required documents.

(Effective upon passage)

Sections 5, 6, 16 and 17 amend statutes to remove obsolete references to trustees in insolvency and persons appointed to sell the land of minors.

(Effective: October 1, 2018)

Section 7 permits a court to accept the resignation of a fiduciary before the fiduciary files a final financial report. The financial report must be filed within 60 days following the court's acceptance of the resignation.

(Effective: October 1, 2018)

Section 8 permits a court to transfer a guardianship or termination of parental rights case to another Probate Court that has a pending matter relating to the same minor if the court finds that the transfer is in the best interests of the minor.

(Effective: January 1, 2019)

Section 9 eliminates the requirement of personal service of notice of a hearing on reinstatement of a parent as guardian.

(Effective: October 1, 2018)

Sections 10 & 12 conform the jurisdictional requirements for the appointment of guardian, co-guardian or temporary guardian of a minor to those for removal of a parent as guardian and TPR. Jurisdiction is in the Probate Court for the district where the minor resides, is domiciled or is located at the time of filing.
(Effective: October 1, 2018)

Section 11 requires that parents be given personal service of notice of a hearing to appoint a permanent guardian for their child.
(Effective: October 1, 2018)

Section 13 shortens the window for a parent to file a petition for involuntary conservatorship for a child before the child reaches the age of majority. Currently, a parent may petition up to 180 days before the child's 18th birthday. The act reduces the window to 45 days.
(Effective: October 1, 2018)

Section 14 eliminates the requirement that a temporary conservator of the person file a report when the temporary conservatorship terminates. A temporary conservator of the estate must still file a final financial report.
(Effective: October 1, 2018)

Section 15 permits the Probate Court, in an emancipation matter, to give notice to a parent who lives out-of-state by first class mail.
(Effective: October 1, 2018)

Sections 18, 19 & 20 are technical revisions.

Section 21 repeals C.G.S. section 45a-328, an obsolete statute concerning the powers of executors and administrators.
(Effective: October 1, 2018)

Public Act 18-49 (SB 11)

An Act Concerning an Affected Business Entity Tax, Various Provisions Related to Certain Business Deductions, the Estate and Gift Tax Imposition Thresholds, the Tax Treatment of Certain Wages and Income and a Study to Identify Best Practices for Marketing the Benefits of Qualified Opportunity Zones.

Effective date: Various

SUMMARY

The act makes numerous revisions to state tax laws.

Sections 14 to 16 amend the estate and gift tax statutes to cap the Connecticut Estate tax exemption at \$5.49 million for decedent's dying on or after January 1, 2020. Without the change, prior law would have matched the Connecticut exemption to the federal

exemption (currently \$11.2 million) beginning in 2020. Under the act, the Connecticut estate tax exemption will be as follows:

- 2018 - \$2.6 million
- 2019 - \$3.6 million
- 2020 and thereafter - \$5.49 million

Note: The provisions of this act conflict with the estate and gift tax provisions of Public Act 18-81 (see below).

Public Act 18-81 (SB 543)

An Act Concerning Revisions to the State Budget for Fiscal Year 2019 and Deficiency Appropriations for Fiscal Year 2018

Effective date: From passage

SUMMARY

The act makes numerous revisions to the state's FY 2018 and FY 2019 biennial budget.

Section 1 of the act appropriates state funds to specified accounts. The General Fund appropriation for the Probate Courts is \$4.35 million, a \$100,000 reduction from the previously approved amount.

Section 33 suspends the 2018 automatic sweep of the Probate Court Administration Fund, thereby enabling the system to retain the full fund balance through FY 2019. This measure is vitally important to meet the system's financial obligations next fiscal year.

Sections 66 to 68 amend the estate and gift tax threshold amounts to extend the phase-in for three additional years. Under the act, the Connecticut estate tax exemption will be as follows:

- 2018 - \$2.6 million
- 2019 - \$3.6 million
- 2020 - \$5.1 million
- 2021 - \$7.1 million
- 2022 - \$9.1 million
- 2023 and thereafter – federal exclusion amount

Note: The provisions of this act conflict with the estate and gift tax provisions of Public Act 18-49 (see above).

Public Act 18-86 (SB 404)

An Act Concerning Whiting Forensic Hospital and Connecticut Valley Hospital

Effective date: From passage

SUMMARY

The act makes Whiting Forensic Hospital a separate entity from Connecticut Valley Hospital. As a hospital, it will be subject to inspection and licensure by the Department of Public Health. The director of Whiting will report directly to the commissioner of the Department of Mental Health and Addiction Services rather than the director of forensic services at CVH.

The act makes employees of behavioral health facilities mandated reporters of patient abuse. Reports are submitted to DMHAS which must, in turn, notify the patient's guardian or conservator of the reported abuse within 24 hours.

Public Act 18-92 (HB 5185)

An Act Concerning Guardianship Appointments for Individuals Seeking Special Immigrant Juvenile Status

Effective date: July 1, 2018

SUMMARY

Under federal law, a minor from a foreign country may apply for special immigrant juvenile status (SIJS), which may enable the minor to remain in the United States. To be eligible for SIJS, a state court must make specific findings concerning the minor, which are thereafter presented to the federal immigration court.

The intent of this act is to bridge the gap between state laws that treat an individual as an adult at age 18, and federal law, which permits an individual to seek SIJS up to age 21. The act achieves this by establishing a new form of voluntary guardianship of the person for individuals who are 18, 19 or 20. The court may grant a person's petition for voluntary guardianship made in connection with a petition for SIJS findings upon finding that the person consents to the guardianship and is: (1) under 21, (2) unmarried, and (3) dependent on a competent caregiver.

If a voluntary guardian is appointed in accordance with this act, the court can make a finding that the young adult is "dependent on the court" for the purposes of SIJS.

Public Act No. 18-153 (SB 467)

An Act Concerning the Custody and Control of a Decedent's Body

Effective date: July 1, 2018

SUMMARY

The act amends C.G.S. section 45a-318, which deals with custody of remains, to provide protections for funeral directors.

The act provides funeral directors with immunity from liability for refusing to accept remains or refusing to complete the disposition of the remains when there is a dispute concerning the arrangements. The act permits a funeral director to charge for the costs of preserving the remains and permits a funeral director who petitions the Probate Court to resolve the dispute to add court costs and legal fees to the funeral bill. A funeral director is not, however, under any obligation to seek a Probate Court order.

The act provides that each person who signs a funeral contract shall be deemed to warrant the truthfulness of all facts set out in the document, including representations relating to the person's authority to direct the arrangements. A funeral director who reasonably believes a person has such authority may rely on the representations in the contract without independently investigating whether there are others with superior custody rights. If more than one person in a class has custody rights, a funeral director may rely on the instructions of the first person in the class who contacts the director unless another member of the class has objected in writing.

The act also prohibits a person with custody rights from cancelling or substantially revising the disposition directions in a funeral services contract unless:

- the funds set aside to pay for the services are insufficient, and
- the Probate Court approves the cancellation or revision.



Substitute House Bill No. 5386

Public Act No. 18-8

AN ACT CONCERNING PAY EQUITY.

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

Section 1. Section 31-40z of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2019*):

(a) As used in this section:

(1) "Employer" means any individual, corporation, limited liability company, firm, partnership, voluntary association, joint stock association, the state and any political subdivision thereof and any public corporation within the state using the services of one or more employees for pay;

(2) "Employee" means any individual employed or permitted to work by an employer; and

(3) "Wages" means compensation for labor or services rendered by an employee, whether the amount is determined on a time, task, piece, commission or other basis of calculation.

(b) No employer shall:

(1) Prohibit an employee from disclosing or discussing the amount of his or her wages or the wages of another employee of such employer that have been disclosed voluntarily by such other employee;

(2) Prohibit an employee from inquiring about the wages of another employee of such employer;

(3) Require an employee to sign a waiver or other document that denies the employee his or her right to disclose or discuss the amount of his or her wages or the wages of another employee of such employer that have been disclosed voluntarily by such other employee;

(4) Require an employee to sign a waiver or other document that denies the employee his or her right to inquire about the wages of another employee of such employer;

(5) Inquire or direct a third party to inquire about a prospective employee's wage and salary history unless a prospective employee has voluntarily disclosed such information, except that this subdivision shall not apply to any actions taken by an employer, employment agency or employee or agent thereof pursuant to any federal or state law that specifically authorizes the disclosure or verification of salary history for employment purposes. Nothing in this section shall prohibit an employer from inquiring about other elements of a prospective employee's compensation structure, as long as such employer does not inquire about the value of the elements of such compensation structure;

~~(5)~~ (6) Discharge, discipline, discriminate against, retaliate against or otherwise penalize any employee who discloses or discusses the amount of his or her wages or the wages of another employee of such employer that have been disclosed voluntarily by such other employee; or

~~(6)~~ (7) Discharge, discipline, discriminate against, retaliate against or otherwise penalize any employee who inquires about the wages of another employee of such employer.

(c) Nothing in this section shall be construed to require any employer or employee to disclose the amount of wages paid to any employee.

(d) An action to redress a violation of subsection (b) of this section may be maintained in any court of competent jurisdiction by any one or more employees or prospective employees. An employer who violates subsection (b) of this section may be found liable for compensatory damages, attorney's fees and costs, punitive damages and such legal and equitable relief as the court deems just and proper.

(e) No action shall be brought for any violation of subsection (b) of this section except within two years after such violation.



House Bill No. 5148

Public Act No. 18-11

AN ACT CONCERNING PREGNANT PATIENTS EXERCISING LIVING WILLS.

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

Section 1. Section 19a-575 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Any person eighteen years of age or older may execute a document that contains directions as to any aspect of health care, including the withholding or withdrawal of life support systems. Such document shall be signed and dated by the maker with at least two witnesses and may be in substantially the following form:

DOCUMENT CONCERNING HEALTH CARE

AND WITHHOLDING OR WITHDRAWAL OF LIFE SUPPORT SYSTEMS.

If the time comes when I am incapacitated to the point when I can no longer actively take part in decisions for my own life, and am unable to direct my physician as to my own medical care, I wish this statement to stand as a testament of my wishes.

"I, (Name), request that, if my condition is deemed terminal or if it is determined that I will be permanently unconscious, I be allowed to die and not be kept alive through life support systems. By terminal condition, I mean that I have an incurable or irreversible medical condition which, without the administration of life support systems, will, in the opinion of my attending physician, result in death within a relatively short time. By permanently unconscious I mean that I am in a permanent coma or persistent vegetative state which is an irreversible condition in which I am at no time aware of myself or the environment and show no behavioral response to the environment. The life support systems which I do not want include, but are not limited to:

Artificial respiration
 Cardiopulmonary resuscitation
 Artificial means of providing nutrition and hydration

(Cross out and initial life support systems you want administered)

I do not intend any direct taking of my life, but only that my dying not be unreasonably prolonged. []

If I am pregnant:

(Place a check to indicate option (1) or (2) or specify alternative instructions after (3))

.... (1) I intend to accept life support systems if my doctor believes that doing so would allow my fetus to reach a live birth.

.... (2) I intend this document to apply without modifications.

(3) I intend this document to apply as follows:

Other specific requests:

"This request is made, after careful reflection, while I am of sound mind."

.... (Signature)

.... (Date)

This document was signed in our presence, by the above-named (Name) who appeared to be eighteen years of age or older, of sound mind and able to understand the nature and consequences of health care decisions at the time the document was signed.

.... (Witness)

.... (Address)

.... (Witness)

.... (Address)

Sec. 2. Section 19a-575a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Any person eighteen years of age or older may execute a document that contains health care instructions, the appointment of a health care representative, the designation of a conservator of the person for future incapacity and a document of

anatomical gift. Any such document shall be signed and dated by the maker with at least two witnesses and may be in the substantially following form:

THESE ARE MY HEALTH CARE INSTRUCTIONS.

MY APPOINTMENT OF A HEALTH CARE REPRESENTATIVE,

THE DESIGNATION OF MY CONSERVATOR OF THE PERSON

FOR MY FUTURE INCAPACITY

AND

MY DOCUMENT OF ANATOMICAL GIFT

To any physician who is treating me: These are my health care instructions including those concerning the withholding or withdrawal of life support systems, together with the appointment of my health care representative, the designation of my conservator of the person for future incapacity and my document of anatomical gift. As my physician, you may rely on these health care instructions and any decision made by my health care representative or conservator of my person, if I am incapacitated to the point when I can no longer actively take part in decisions for my own life, and am unable to direct my physician as to my own medical care.

I, ..., the author of this document, request that, if my condition is deemed terminal or if I am determined to be permanently unconscious, I be allowed to die and not be kept alive through life support systems. By terminal condition, I mean that I have an incurable or irreversible medical condition which, without the administration of life support systems, will, in the opinion of my attending physician, result in death within a relatively short time. By permanently unconscious I mean that I am in a permanent coma or persistent vegetative state which is an irreversible condition in which I am at no time aware of myself or the environment and show no behavioral response to the environment. The life support systems which I do not want include, but are not limited to: Artificial respiration, cardiopulmonary resuscitation and artificial means of providing nutrition and hydration. I do want sufficient pain medication to maintain my physical comfort. I do not intend any direct taking of my life, but only that my dying not be unreasonably prolonged.

[If I am pregnant:](#)

[\(Place a check to indicate option \(1\) or \(2\) or specify alternative instructions after \(3\)\)](#)

[... \(1\) I intend to accept life support systems if my doctor believes](#)

that doing so would allow my fetus to reach a live birth.

.... (2) I intend this document to apply without modifications.

(3) I intend this document to apply as follows:

I appoint to be my health care representative. If my attending physician determines that I am unable to understand and appreciate the nature and consequences of health care decisions and unable to reach and communicate an informed decision regarding treatment, my health care representative is authorized to make any and all health care decisions for me, including (1) the decision to accept or refuse any treatment, service or procedure used to diagnose or treat my physical or mental condition, except as otherwise provided by law such as for psychosurgery or shock therapy, as defined in section 17a-540, and (2) the decision to provide, withhold or withdraw life support systems. I direct my health care representative to make decisions on my behalf in accordance with my wishes, as stated in this document or as otherwise known to my health care representative. In the event my wishes are not clear or a situation arises that I did not anticipate, my health care representative may make a decision in my best interests, based upon what is known of my wishes.

If is unwilling or unable to serve as my health care representative, I appoint to be my alternative health care representative.

If a conservator of my person should need to be appointed, I designate be appointed my conservator. If is unwilling or unable to serve as my conservator, I designate I designate to be successor conservator. No bond shall be required of either of them in any jurisdiction.

I hereby make this anatomical gift, if medically acceptable, to take effect upon my death.

I give: (check one)

.... (1) any needed organs or parts

.... (2) only the following organs or parts

to be donated for: (check one)

(1) any of the purposes stated in subsection (a) of section 19a-289j

(2) these limited purposes

These requests, appointments, and designations are made after careful reflection, while I am of sound mind. Any party receiving a duly executed copy or facsimile of this

document may rely upon it unless such party has received actual notice of my revocation of it.

Date, 20..

.... L.S.

This document was signed in our presence by the author of this document, who appeared to be eighteen years of age or older, of sound mind and able to understand the nature and consequences of health care decisions at the time this document was signed. The author appeared to be under no improper influence. We have subscribed this document in the author's presence and at the author's request and in the presence of each other.

....	
(Witness)		(Witness)
....	
(Number and Street)		(Number and Street)
....	
(City, State and Zip Code)		(City, State and Zip Code)
STATE OF CONNECTICUT	} ss.	
COUNTY OF		

We, the subscribing witnesses, being duly sworn, say that we witnessed the execution of these health care instructions, the appointments of a health care representative, the designation of a conservator for future incapacity and a document of anatomical gift by the author of this document; that the author subscribed, published and declared the same to be the author's instructions, appointments and designation in our presence; that we thereafter subscribed the document as witnesses in the author's presence, at the author's request, and in the presence of each other; that at the time of the execution of said document the author appeared to us to be eighteen years of age or older, of sound mind, able to understand the nature and consequences of said document, and under no improper influence, and we make this affidavit at the author's request this day of 20...

....	
(Witness)		(Witness)

Subscribed and sworn to before me this day of 20..

....
Commissioner of the Superior Court
Notary Public
My commission expires:

(Print or type name of all persons signing under all signatures)

(b) Except as provided in section 19a-579b, an appointment of health care representative may only be revoked by the declarant, in writing, and the writing shall be signed by the declarant and two witnesses.

(c) The attending physician or other health care provider shall make the revocation of an appointment of health care representative a part of the declarant's medical record.

(d) In the absence of knowledge of the revocation of an appointment of health care representative, a person who carries out an advance directive pursuant to the provisions of this chapter shall not be subject to civil or criminal liability or discipline for unprofessional conduct for carrying out such advance directive.

(e) The revocation of an appointment of health care representative does not, of itself, revoke the living will of the declarant.

Sec. 3. Subsection (a) of section 19a-573 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Notwithstanding the provisions of sections 19a-571, 19a-572, [~~19a-574~~], 19a-575, [as amended by this act](#), 19a-575a, [as amended by this act](#), 19a-577, 19a-580a and 19a-580b, comfort care and pain alleviation shall be provided in all cases.

Sec. 4. Section 19a-574 of the general statutes is repealed. (*Effective from passage*)



Public Act No. 18-32

AN ACT CONCERNING THE DEPARTMENT OF DEVELOPMENTAL SERVICES' RECOMMENDATIONS FOR REVISIONS TO ITS STATUTES.

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

Sec. 37. Section 45a-674 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) At any hearing for appointment of a plenary guardian or limited guardian, the court shall receive evidence as to the condition of the respondent, including a written report or testimony by a Department of Developmental Services assessment team appointed by the Commissioner of Developmental Services or his or her designee, no member of which is related by blood, marriage or adoption to either the petitioner or the respondent and each member of which has personally observed or examined the respondent within forty-five days next preceding such hearing. The assessment team shall be comprised of at least two representatives from among appropriate disciplines having expertise in the evaluation of persons alleged to have intellectual disability. The assessment team members shall make their report on a form provided for that purpose by the office of the Probate Court Administrator and shall answer questions on such form as fully and completely as possible. The report shall contain specific information regarding the severity of the intellectual disability of the respondent and those specific areas, if any, in which the respondent needs the supervision and protection of a guardian, and shall state upon the form the reasons for such opinions. The petitioner, respondent or the respondent's counsel shall have the right to present evidence and cross-examine witnesses who testify at any hearing on the petition. If the respondent or the respondent's counsel notifies the court not less than three days before the hearing that he or she wishes to cross-examine the witnesses, the court shall order such witnesses to appear. The fees for such assessment team shall be paid from funds appropriated to the Department of Developmental Services.

(b) The written report or testimony by the assessment team shall not be required for a hearing on the appointment of a plenary guardian or limited guardian if the individual has been determined ineligible for services of the Department of Developmental

Services by the commissioner or his or her designee, provided such denial of eligibility is based on the determination that the individual does not have intellectual disability as defined in section 1-1g. A copy of the eligibility determination letter indicating that the basis of ineligibility is the absence of intellectual disability, as defined in section 1-1g, shall be provided to the Probate Court in lieu of a report by the assessment team and no further assessment by the team shall be required.

Sec. 39. Subsection (g) of section 17a-238 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(g) The commissioner's oversight and monitoring of the medical care of persons placed or treated under the direction of the commissioner does not include the authority to make treatment decisions, except in limited circumstances in accordance with statutory procedures. In the exercise of such oversight and monitoring responsibilities, the commissioner shall not impede or seek to impede a properly executed medical order to withhold cardiopulmonary resuscitation. For purposes of this subsection, "properly executed medical order to withhold cardiopulmonary resuscitation" (1) means [(1)] (A) a written order by the attending physician or advanced practice registered nurse; [(2)] (B) in consultation and with the consent of the patient or a person authorized by law; [(3)] (C) when the attending physician or advanced practice registered nurse is of the opinion that the patient is in a terminal condition, as defined in section 19a-570; [, **which condition will result in death within days or weeks;**] and [(4)] (D) when such physician or advanced practice registered nurse has requested and obtained a second opinion from a Connecticut licensed physician or advanced practice registered nurse in the appropriate specialty that confirms the patient's terminal condition; and (2) includes the entry of such an order when the attending physician or advanced practice registered nurse (A) is of the opinion that the patient is in the final stage of a terminal condition but cannot state that the patient may be expected to expire during the next several days or weeks, or [,] (B) in consultation with a physician qualified to make a neurological diagnosis, deems the patient to be permanently unconscious, provided the commissioner has reviewed the decision with the department's director of [**community medical services**] health and clinical services, or such director's designee, the [**family and guardian**] legal representative of the patient and others whom the commissioner deems appropriate, and determines that the order is a medically acceptable decision. The provisions of this subsection shall not apply to individuals with a legally valid advance directive.



Substitute Senate Bill No. 247

Public Act No. 18-45

AN ACT CONCERNING PROBATE COURT OPERATIONS.

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

Section 1. Section 17b-751a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) [A grandparent or other relative caregiver] An individual who is appointed as a guardian of a child or children by the Superior Court or Probate Court and who is not a recipient of subsidized guardianship subsidies under section 17a-126 or foster care payments from the Department of Children and Families shall, within available appropriations, be eligible to apply for grants under the Kinship Fund and Grandparents and Relatives Respite Fund administered by the Probate Court Administrator.

(b) The Probate Court Administrator may designate one or more Probate Courts to administer grants from the Kinship Fund and Grandparents and Relatives Respite Fund and may transfer grant funds to such courts at such times and in such amounts as the administrator determines necessary to ensure the efficient processing of grants from all eligible applicants. Each such court shall establish and maintain separate checking accounts to hold and manage grant funds for the Kinship Fund and the Grandparents and Relatives Respite Fund. The accounts shall be in the name of the court at a financial institution, as defined in section 36a-330. The court shall deposit into the respective accounts all grant funds transferred from the administrator and disburse from the accounts all grants approved by the court. The court shall not commingle grant funds with funds from any other source. The provisions of section 4-33 shall not apply to the management of grant funds under this section.

Sec. 2. Section 45a-106a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2019*):

(a) The fees set forth in this section apply to each filing made in a Probate Court [on or after January 1, 2018,] in any matter other than a decedent's estate.

(b) The fee to file each of the following motions, petitions or applications in a Probate Court is two hundred twenty-five dollars:

(1) With respect to a minor child: (A) Appoint a temporary guardian, temporary custodian, guardian, coguardian, permanent guardian or statutory parent, (B) remove a guardian, including the appointment of another guardian, (C) reinstate a parent as guardian, (D) terminate parental rights, including the appointment of a guardian or statutory parent, (E) grant visitation, (F) make findings regarding special immigrant juvenile status, (G) approve placement of a child for adoption outside this state, (H) approve an adoption, (I) validate a foreign adoption, (J) review, modify or enforce a cooperative postadoption agreement, (K) review an order concerning contact between an adopted child and his or her siblings, (L) resolve a dispute concerning a standby guardian, (M) approve a plan for voluntary services provided by the Department of Children and Families, (N) determine whether the termination of voluntary services provided by the Department of Children and Families is in accordance with applicable regulations, (O) conduct an in-court review to modify an order, (P) grant emancipation, (Q) grant approval to marry, (R) transfer funds to a custodian under sections 45a-557 to 45a-560b, inclusive, (S) appoint a successor custodian under section 45a-559c, (T) resolve a dispute concerning custodianship under sections 45a-557 to 45a-560b, inclusive, and (U) grant authority to purchase real estate;

(2) Determine paternity;

(3) Determine the age and date of birth of an adopted person born outside the United States;

(4) With respect to adoption records: (A) Appoint a guardian ad litem for a biological relative who cannot be located or appears to be incompetent, (B) appeal the refusal of an agency to release information, (C) release medical information when required for treatment, and (D) grant access to an original birth certificate;

(5) Approve an adult adoption;

(6) With respect to a conservatorship: (A) Appoint a temporary conservator, conservator or special limited conservator, (B) change residence, terminate a tenancy or lease, sell or dispose household furnishings, or place in a long-term care facility, (C) determine competency to vote, (D) approve a support allowance for a spouse, (E) grant authority to elect the spousal share, (F) grant authority to purchase real estate, (G) give instructions regarding administration of a joint asset or liability, (H) distribute gifts, (I) grant authority to consent to involuntary medication, (J) determine whether informed

consent has been given for voluntary admission to a hospital for psychiatric disabilities, (K) determine life-sustaining medical treatment, (L) transfer to or from another state, (M) modify the conservatorship in connection with a periodic review, (N) excuse accounts under rules of procedure approved by the Supreme Court under section 45a-78, (O) terminate the conservatorship, and (P) grant a writ of habeas corpus;

(7) With respect to a power of attorney: (A) Compel an account by an agent, (B) review the conduct of an agent, (C) construe the power of attorney, and (D) mandate acceptance of the power of attorney;

(8) Resolve a dispute concerning advance directives or life-sustaining medical treatment when the individual does not have a conservator or guardian;

(9) With respect to an elderly person as defined in section 17b-450: (A) Enjoin an individual from interfering with the provision of protective services to such elderly person, and (B) authorize the Commissioner of Social Services to enter the premises of such elderly person to determine whether such elderly person needs protective services;

(10) With respect to an adult with intellectual disability: (A) Appoint a temporary limited guardian, guardian or standby guardian, (B) grant visitation, (C) determine competency to vote, (D) modify the guardianship in connection with a periodic review, (E) determine life-sustaining medical treatment, (F) approve an involuntary placement, (G) review an involuntary placement, (H) authorize a guardian to manage the finances of such adult, and (I) grant a writ of habeas corpus;

(11) With respect to psychiatric disability: (A) Commit an individual for treatment, (B) issue a warrant for examination of an individual at a general hospital, (C) determine whether there is probable cause to continue an involuntary confinement, (D) review an involuntary confinement for possible release, (E) authorize shock therapy, (F) authorize medication for treatment of psychiatric disability, (G) review the status of an individual under the age of sixteen as a voluntary patient, and (H) recommit an individual under the age of sixteen for further treatment;

(12) With respect to drug or alcohol dependency: (A) Commit an individual for treatment, (B) recommit an individual for further treatment, and (C) terminate an involuntary confinement;

(13) With respect to tuberculosis: (A) Commit an individual for treatment, (B) issue a warrant to enforce an examination order, and (C) terminate an involuntary confinement;

- (14) Compel an account by the trustee of an inter vivos trust, custodian under sections 45a-557 to 45a-560b, inclusive, or treasurer of an ecclesiastical society or cemetery association;
- (15) With respect to a testamentary or inter vivos trust: (A) Construe, divide, reform or terminate the trust, (B) enforce the provisions of a pet trust, and (C) excuse a final account under rules of procedure approved by the Supreme Court under section 45a-78;
- (16) Authorize a fiduciary to establish a trust;
- (17) Appoint a trustee for a missing person;
- (18) Change a person's name;
- (19) Issue an order to amend the birth certificate of an individual born in another state to reflect a gender change;
- (20) Require the Department of Public Health to issue a delayed birth certificate;
- (21) Compel the board of a cemetery association to disclose the minutes of the annual meeting;
- (22) Issue an order to protect a grave marker;
- (23) Restore rights to purchase, possess and transport firearms;
- (24) Issue an order permitting sterilization of an individual;
- (25) Approve the transfer of structured settlement payment rights; and
- (26) With respect to any case in a Probate Court other than a decedent's estate: (A) Compel or approve an action by the fiduciary, (B) give advice or instruction to the fiduciary, (C) authorize a fiduciary to compromise a claim, (D) list, sell or mortgage real property, (E) determine title to property, (F) resolve a dispute between cofiduciaries or among fiduciaries, (G) remove a fiduciary, (H) appoint a successor fiduciary or fill a vacancy in the office of fiduciary, (I) approve fiduciary or attorney's fees, (J) apply the doctrine of cy pres or approximation, (K) reconsider, modify or revoke an order, and (L) decide an action on a probate bond.
- (c) The fee to file a petition for custody of the remains of a deceased person in a Probate Court is one hundred fifty dollars, except that the court shall waive the fee if the state is obligated to pay funeral and burial expenses under section 17b-84.

(d) The fee for a fiduciary to request the release of funds from a restricted account in a Probate Court is one hundred fifty dollars, except that the court shall waive the fee if the court approves the request without notice and hearing in accordance with the rules of procedure adopted by the Supreme Court under section 45a-78.

(e) The fee to register a conservator of the person or conservator of the estate order from another state under section 45a-667r or 45a-667s, or to register both types of orders for the same person at the same time, is one hundred fifty dollars.

(f) The fee for mediation conducted by a member of the panel established by the Probate Court Administrator is three hundred fifty dollars per day or part thereof.

(g) The fee to request a continuance in a Probate Court is fifty dollars, plus the actual expenses of rescheduling the hearing that are payable under section 45a-109, except that the court, for cause shown, may waive either the fifty-dollar fee or the actual expenses of rescheduling the hearing, or both. The fee shall be payable by the party who requests the continuance of a scheduled hearing or whose failure to appear necessitates the continuance.

(h) The fee to file a motion to permit an attorney who has not been admitted as an attorney under the provisions of section 51-80 to appear pro hac vice in a matter in the Probate Court is two hundred fifty dollars.

[\(i\) The fee to file an affidavit concerning the possessions and personal effects of a deceased occupant under section 47a-11d is one hundred fifty dollars.](#)

[(i)] (j) Except as provided in subsection (d) of section 45a-111, fees imposed under this section shall be paid at the time of filing.

[(j)] (k) If a statute or rule of procedure approved by the Supreme Court under section 45a-78 specifies filings that may be combined into a single motion, petition or application, the fee under this section for the combined filing is the amount equal to the largest of the individual filing fees applicable to the underlying motions, petitions or applications.

[(k)] (l) No fee shall be charged under this section if exempted or waived under section 45a-111 or any other provision of the general statutes.

Sec. 3. Subsection (m) of section 45a-107 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2019*):

(m) In the case of decedents who die on or after January 1, 2011:

(1) Any fees assessed under this section that are not paid within thirty days of the date of an invoice from the Probate Court shall bear interest at the rate of one-half of one per cent per month or portion thereof until paid;

(2) If a tax return or a copy of a tax return required under subparagraph (D) of subdivision (3) of subsection (b) of section 12-392 is not filed with a Probate Court by the due date for such return or copy under subdivision (1) of subsection (b) of section 12-392 or by the date an extension under subdivision (4) of subsection (b) of section 12-392 expires, the fees that would have been due under this section if such return or copy had been filed by such due date or expiration date shall bear interest at the rate of one-half of one per cent per month or portion thereof from the date that is thirty days after such due date or expiration date, whichever is later, until paid. If a return or copy is filed with a Probate Court on or before such due date or expiration date, whichever is later, the fees assessed shall bear interest as provided in subdivision (1) of this subsection. No interest shall accrue under this subdivision on any portion of the fees that are based on damages recovered for injuries resulting in death;

(3) A Probate Court may extend the time for payment of any fees under this section, including interest, if it appears to the court that requiring payment by such due date or expiration date would cause undue hardship. No additional interest shall accrue during the period of such extension. A Probate Court may not waive interest outside of any extension period;

(4) The interest requirements in subdivisions (1) and (2) of this subsection shall not apply if:

(A) The basis for fees for the estate does not exceed forty thousand dollars; or

(B) The basis for fees for the estate does not exceed five hundred thousand dollars and any portion of the property included in the basis for fees passes to a surviving spouse.

Sec. 4. Subsection (b) of section 45a-110 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) In the case of any proceeding commenced on motion of the court, the court may assess the fees and expenses provided for under sections 45a-106a, as amended by this act, 45a-107, as amended by this act, and 45a-109 against one or more parties in such proportion as the court determines equitable. No fee shall be charged under this subsection for a hearing on the court's own motion to remove a fiduciary for failure to file required documents.

Sec. 5. Section 45a-175 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

- (a) Probate Courts shall have jurisdiction of the interim and final accounts of testamentary trustees, trustees appointed by the Probate Courts, conservators, guardians, [persons appointed by Probate Courts to sell the land of minors,] executors [,] [and](#) administrators, [and trustees in insolvency,] and, to the extent provided for in this section, shall have jurisdiction of accounts of the actions of trustees of inter vivos trusts and agents acting under powers of attorney.
- (b) A trustee or settlor of an inter vivos trust or the successor of the trustee, settlor or his or her legal representative may [make application] [petition](#) to the Probate Court for the district where the trustee, or any one of them, has any place of business or to the Probate Court for the district where the trustee or any one of them or the settlor resides or, in the case of a deceased settlor, to the Probate Court having jurisdiction over the estate of the settlor or for the district in which the settlor resided immediately prior to death for submission to the jurisdiction of the court of an account for allowance of the trustee's actions under such trust.
- (c) (1) Any beneficiary of an inter vivos trust may petition a Probate Court having jurisdiction under this section for an accounting by the trustee or trustees. The court may, after hearing with notice to all interested parties, grant the petition and require an accounting for such periods of time as it determines are reasonable and necessary on finding that: (A) The beneficiary has an interest in the trust sufficient to entitle him or her to an accounting, (B) cause has been shown that an accounting is necessary, and (C) the petition is not for the purpose of harassment.
- (2) A Probate Court shall have jurisdiction to require an accounting under subdivision (1) of this subsection if (A) a trustee of the trust resides in its district, (B) in the case of a corporate trustee, the trustee has any place of business in the district, (C) any of the trust assets are maintained or evidences of intangible property of the trust are situated in the district, or (D) the settlor resides in the district or, in the case of a deceased settlor, resided in the district immediately prior to death.
- (3) As used in subdivision (1) of this subsection, "beneficiary" means any person currently receiving payments of income or principal from the trust, or who may be entitled to receive income or principal or both from the trust at some future date, or the legal representative of such person.
- (d) Any of the persons specified in section 1-350o may [make application to] [petition](#) the Probate Court for the district where the agent has any place of business or to the Probate Court for the district where the agent or the principal resides or, in the case of a deceased principal, to the Probate Court having jurisdiction over the estate of the principal or for the district in which the principal resided immediately prior to death, for an accounting or other relief as provided in section 1-350o. The court shall grant the petition if filed by the principal, agent, guardian, conservator or other fiduciary acting

for the principal. The court may grant a petition filed by any other person specified in section 1-350o if it finds that (1) the petitioner has an interest sufficient to entitle him to the relief requested, (2) cause has been shown that such relief is necessary, and (3) the petition is not for the purpose of harassment.

(e) The action to submit an accounting to the court, whether by an inter vivos trustee or agent acting under a power of attorney or whether pursuant to petition of another party, shall not subject the trust or the power of attorney to the continuing jurisdiction of the Probate Court.

(f) If the court finds such appointment to be necessary and in the best interests of the estate, the court upon its own motion may appoint an auditor to be selected from a list provided by the Probate Court Administrator, to examine accounts over which the court has jurisdiction under this section, except those accounts on matters in which the fiduciary or cofiduciary is a corporation having trust powers. The list of auditors compiled by the Probate Court Administrator shall be comprised of individuals who hold a license from the State Board of Accountancy as a certified public accountant or public accountant. The Probate Court Administrator may from time to time establish hourly rates and allowable expenses for the compensation of auditors under this section. Costs of the audit may be charged to the fiduciary, any party in interest and the estate, in such proportion as the court shall direct if the court finds such charge to be equitable. Any such share may be paid from the fund established under section 45a-82, subject to the approval of the Probate Court Administrator, if it is determined that the person obligated to pay such share is unable to pay or to charge such amount to the estate would cause undue hardship.

(g) Upon the allowance of any such account, the court shall determine the rights of the fiduciaries or the agent under a power of attorney rendering the account and of the parties interested in the account, including the relief authorized under section 1-350p, subject to appeal as in other cases. The court shall cause notice of the hearing on the account to be given in such manner and to such parties as it directs.

(h) In any action under this section, the Probate Court shall have, in addition to powers pursuant to this section, all the powers available to a judge of the Superior Court at law and in equity pertaining to matters under this section.

Sec. 6. Section 45a-180 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

Whenever an executor, administrator, conservator, guardian [, trustee in insolvency] or trustee of any testamentary trust dies before completing and accounting for his or her trust, the executor or administrator of the deceased fiduciary shall settle the deceased fiduciary's account in the [Court of] Probate Court. The amount found due from or to

the deceased fiduciary shall be paid in the same manner as it would have been paid to or by him or her if the account had been settled in his or her lifetime.

Sec. 7. Section 45a-242 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

The [court of probate] Probate Court having jurisdiction may, upon its own motion or upon the [application and complaint] petition of any person interested or of the surety upon the fiduciary's probate bond, after notice and hearing, remove any fiduciary if: (1) The fiduciary becomes incapable of executing such fiduciary's trust, neglects to perform the duties of such fiduciary's trust, wastes the estate in such fiduciary's charge, or fails to furnish any additional or substitute probate bond ordered by the court, (2) lack of cooperation among cofiduciaries substantially impairs the administration of the estate, (3) because of unfitness, unwillingness or persistent failure of the fiduciary to administer the estate effectively, the court determines that removal of the fiduciary best serves the interests of the beneficiaries, or (4) there has been a substantial change of circumstances or removal is requested by all of the beneficiaries, the court finds that removal of the fiduciary best serves the interests of all the beneficiaries and is not inconsistent with a material purpose of the governing instrument and a suitable cofiduciary or successor fiduciary is available. A successor corporate fiduciary shall not be removed in such a manner as to discriminate against state banks or national banking associations, nor shall any consolidated state bank or national banking association or any receiving state bank or national banking association be removed solely because it is a successor fiduciary, as defined in section 45a-245a.

(b) The [court of probate] Probate Court, after notice and hearing, may accept or reject the written resignation of any fiduciary, but such resignation shall not [be accepted until] relieve such fiduciary [has] from the obligation to fully and finally [accounted account to the court] for the administration of such fiduciary's trust. [to the acceptance of such court.] The fiduciary shall submit a final account to the court within sixty days of the acceptance of his or her resignation.

(c) Trustees appointed by a testator to execute a trust created by will and testamentary guardians may resign or be removed, and the vacancies filled by the court having jurisdiction in the manner provided under this section, unless otherwise provided by the will.

(d) Except as otherwise provided in subsection (c) of this section, upon the death, removal or acceptance of the resignation of any fiduciary before the completion of such fiduciary's duties, the [court of probate] Probate Court may appoint a suitable person to fill the resultant vacancy and such successor fiduciary shall give a probate bond.

(e) All suits in favor of or against the original fiduciary shall survive to and may be prosecuted by or against the person appointed to succeed such fiduciary.

Sec. 8. Section 45a-599 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2019*):

(a) On the petition of a party or on the court's own motion, a Probate Court may transfer a matter concerning the guardianship of the person of a minor under sections 45a-603 to 45a-625, inclusive, or termination of parental rights under sections 45a-715 to 45a-719, inclusive, to another Probate Court where a prior matter concerning the same minor is pending or continuing, provided the transferring court finds that the transfer is in the best interest of the minor.

(b) When any minor for whom a guardian has been appointed becomes a resident of any town in the state in a probate district other than the one in which a guardian was appointed, such court in that district may, upon motion of any person deemed by the court to have sufficient interest in the welfare of the respondent, including, but not limited to, the guardian or a relative of the minor under guardianship, transfer the file to the probate district in which the minor under guardianship resides at the time of the [application] motion, provided the transfer is in the best interest of the minor.

(c) Upon issuance of an order to transfer a file under this section, the transferring court shall transmit a digital image of each document in the court file to the transferee court using the document management system maintained by the Office of the Probate Court Administrator. The transferee court shall thereupon assume jurisdiction over the guardianship.

Sec. 9. Section 45a-611 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) Except as provided in subsection (d) of this section, any parent who has been removed as the guardian of the person of a minor may apply to the [court of probate] Probate Court which removed him or her for reinstatement as the guardian of the person of the minor, if in his or her opinion the factors which resulted in removal have been resolved satisfactorily.

(b) In the case of a parent who seeks reinstatement, the court shall hold a hearing following notice to the guardian, to the parent or parents and to the minor, if over twelve years of age, [as provided in section 45a-609] by first class mail not less than ten days before the date of the hearing. If the court determines that the factors which resulted in the removal of the parent have been resolved satisfactorily, the court may remove the guardian and reinstate the parent as guardian of the person of the minor, if it determines that it is in the best interests of the minor to do so. At the request of a

parent, guardian, counsel or guardian ad litem representing one of the parties, filed within thirty days of the decree, the court shall make findings of fact to support its conclusions.

(c) The provisions of this section shall also apply to the reinstatement of any guardian of the person of a minor other than a parent.

(d) Notwithstanding the provisions of this section, and subject to the provisions of subsection (b) of section 45a-616a, [as amended by this act](#), a parent who has been removed as guardian of the person of a minor may not petition for reinstatement as guardian if a court has established a permanent guardianship for the person of the minor pursuant to section 45a-616a, [as amended by this act](#).

Sec. 10. Section 45a-616 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) If any minor has no parent or guardian of his or her person, the [\[court of probate\] Probate Court](#) for the district in which the minor resides, [is domiciled or is located at the time of the filing of the petition](#) may, on its own motion, appoint a guardian or coguardians of the person of the minor, taking into consideration the standards provided in section 45a-617. Such court shall take of such guardian or coguardians a written acceptance of guardianship and, if the court deems it necessary for the protection of the minor, a probate bond.

(b) If any minor has a parent or guardian, who is the sole guardian of the person of the child, the [\[court of probate\] Probate Court](#) for the district in which the minor resides, [is domiciled or is located at the time of the filing of the petition](#) may, on the [\[application\] petition](#) of the parent or guardian of such child or of the Commissioner of Children and Families with the consent of such parent or guardian and with regard to a child within the care of the commissioner, appoint one or more persons to serve as coguardians of the child. When appointing a guardian or guardians under this subsection, the court shall take into consideration the standards provided in section 45a-617. The court may order that the appointment of a guardian or guardians under this subsection take effect immediately or, upon request of the parent or guardian, upon the occurrence of a specified contingency, including, but not limited to, the mental incapacity, physical debilitation or death of that parent or guardian. Upon the occurrence of such contingency and notice thereof by written affidavit to the [\[probate\] court](#) by the appointed guardian or guardians, such appointment shall then take effect and continue until the further order of the court, provided the court may hold a hearing to verify the occurrence of such contingency. The court shall take of such guardian or coguardians a written acceptance of guardianship, and if the court deems it necessary for the protection of the minor, a probate bond.

(c) Upon receipt [by the court of an application] of a petition pursuant to this section, the court shall set a time and place for a hearing to be held within thirty days of the application, unless the court requests an investigation in accordance with the provisions of section 45a-619, in which case the court shall set a day for hearing not more than thirty days following receipt of the results of the investigation. The court shall order notice of the hearing to be given to the minor, if over twelve years of age, by first class mail at least ten days prior to the date of the hearing. In addition, notice by first class mail shall be given to the petitioner and all other parties in interest known by the court.

(d) The rights and obligations of the guardian or coguardians shall be those described in subdivisions (5) and (6) of section 45a-604 and shall be shared with the parent or previously appointed guardian of the person of the minor. The rights and obligations of guardianship may be exercised independently by those who have such rights and obligations. In the event of a dispute between guardians or between a coguardian and a parent, the matter may be submitted to the [court of probate] Probate Court which appointed the guardian or coguardian.

(e) Upon the death of the parent or guardian, any appointed guardians of the person of a minor child shall become the sole guardians or coguardians of the person of that minor child.

Sec. 11. Section 45a-616a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) [In appointing a guardian of the person of a minor pursuant to section 45a-616 or at any time following such appointment, the Court of Probate] Upon removing a parent as guardian pursuant to section 45a-610 or at any time after such removal, the Probate Court may establish a permanent guardianship if the court provides notice, [to each] as provided in section 45a-609, to the removed parent that the parent may not petition for reinstatement as guardian or petition to terminate the permanent guardianship, except as provided in subsection (b) of this section, or the court indicates on the record why such notice could not be provided, and the court finds by clear and convincing evidence that the establishment of a permanent guardianship is in the best interests of the minor and that the following have been proven by clear and convincing evidence:

(1) One of the grounds for termination of parental rights, as set forth in subparagraphs (A) to (H), inclusive, of subdivision (2) of subsection (g) of section 45a-717 exists, or the [parents have] removed parent has voluntarily consented to the appointment of a permanent guardian;

(2) Adoption of the minor is not possible or appropriate;

(3) (A) If the minor is at least twelve years of age, such minor consents to the proposed appointment of a permanent guardian, or (B) if the minor is under twelve years of age, the proposed permanent guardian is a relative or already serving as the permanent guardian of at least one of the minor's siblings;

(4) The minor has resided with the proposed permanent guardian for at least one year; and

(5) The proposed permanent guardian is suitable and worthy and committed to remaining the permanent guardian and assuming the rights and responsibilities for the minor until the minor reaches the age of majority.

(b) If a permanent guardian appointed under this section becomes unable or unwilling to serve as permanent guardian, the court may appoint a successor guardian or permanent guardian in accordance with this section and sections 45a-616 and 45a-617, [as amended by this act](#), or may reinstate a parent of the minor who was previously removed as guardian of the person of the minor if the court finds that the factors that resulted in the removal of the parent as guardian have been resolved satisfactorily, and that it is in the best interests of the child to reinstate the parent as guardian.

Sec. 12. Section 45a-622 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) Any parent or guardian of the person of a minor may apply to the [**court of probate**] [Probate Court](#) for the district in which the minor [**lives**] [resides, is domiciled or is located at the time of the filing of the petition](#) for the appointment of a temporary guardian of the person to serve for no longer than one year if the appointing parent or guardian is unable to care for the minor for any reason including, but not limited to, illness and absence from the jurisdiction. The temporary guardian will cease to serve when the appointing parent or guardian notifies the [**probate**] court and the temporary guardian to that effect.

(b) The rights and obligations of the temporary guardian shall be those described in subdivisions (5) and (6) of section 45a-604. A temporary guardian is not liable as a guardian pursuant to section 52-572.

Sec. 13. Subsection (c) of section 45a-648 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(c) An application for involuntary representation may be filed by the parent or guardian of a minor child up to [**one hundred eighty**] [forty-five](#) days prior to the date such child attains eighteen years of age if the parent or guardian anticipates that such minor child will require a conservator upon attaining eighteen years of age. The hearing on such

application shall be held not more than thirty days prior to the date such child attains eighteen years of age. The court may grant such application, provided such order shall take effect no earlier than the date the child attains eighteen years of age.

Sec. 14. Section 45a-654 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) Upon written [application] petition for appointment of a temporary conservator brought by any person considered by the [court] Probate Court to have sufficient interest in the welfare of the respondent, including, but not limited to, the spouse or any relative of the respondent, the first selectman, chief executive officer or head of the department of welfare of the town of residence or domicile of any respondent, the Commissioner of Social Services, the board of directors of any charitable organization, as defined in section 21a-190a, or the chief administrative officer of any nonprofit hospital or such officer's designee, the [Court of Probate] court may appoint a temporary conservator if the court finds by clear and convincing evidence that: (1) The respondent is incapable of managing his or her affairs or incapable of caring for himself or herself, (2) immediate and irreparable harm to the mental or physical health or financial or legal affairs of the respondent will result if a temporary conservator is not appointed, and (3) appointment of a temporary conservator is the least restrictive means of intervention available to prevent such harm. The court shall require the temporary conservator to give a probate bond. The court shall limit the duties and authority of the temporary conservator to the circumstances that gave rise to the application and shall make specific findings, by clear and convincing evidence, of the immediate and irreparable harm that will be prevented by the appointment of a temporary conservator and that support the appointment of a temporary conservator. In making such specific findings, the court shall consider the present and previously expressed wishes of the respondent, the abilities of the respondent, any prior appointment of an attorney-in-fact, health care representative, trustee or other fiduciary acting on behalf of the respondent, any support service otherwise available to the respondent and any other relevant evidence. In appointing a temporary conservator pursuant to this section, the court shall set forth each duty or authority of the temporary conservator. The temporary conservator shall have charge of the property or of the person of the conserved person, or both, for such period or for such specific occasion as the court finds to be necessary, provided a temporary appointment shall not be valid for more than thirty days, unless at any time while the appointment of a temporary conservator is in effect, [an application] a petition is filed for appointment of a conservator of the person or estate under section 45a-650, as amended by this act. The court may (A) extend the appointment of the temporary conservator until the disposition of such [application] petition under section 45a-650, as amended by this act, or for an additional thirty days, whichever occurs first, or (B) terminate the appointment of a temporary conservator upon a showing that the circumstances that gave rise to the [application] petition for appointment of a temporary conservator no

longer exist. No appointment of a temporary conservator under this section may be in effect for more than sixty days from the date of the initial appointment.

(b) Unless the court waives the medical evidence requirement pursuant to subsection (e) of this section, an appointment of a temporary conservator shall not be made unless a report is filed with the [\[application\] petition](#) for appointment of a temporary conservator, signed by a physician licensed to practice medicine or surgery in this state, stating: (1) That the physician has examined the respondent and the date of such examination, which shall not be more than three days prior to the date of presentation to the judge; (2) that it is the opinion of the physician that the respondent is incapable of managing his or her affairs or incapable of caring for himself or herself; and (3) the reasons for such opinion. Any physician's report filed with the court pursuant to this subsection shall be confidential. The court shall provide for the disclosure of the medical information required pursuant to this subsection to the respondent on the respondent's request, to the respondent's attorney and to any other party considered appropriate by the court.

(c) Upon receipt of [\[an application\] a petition](#) for the appointment of a temporary conservator, the court shall issue notice to the respondent, appoint counsel for the respondent and conduct a hearing on the [\[application\] petition](#) in the manner set forth in sections 45a-649, 45a-649a and 45a-650, [as amended by this act](#), except that (1) notice to the respondent shall be given not less than five days before the hearing, which shall be conducted not later than seven days after the [\[application\] petition](#) is filed, excluding Saturdays, Sundays and holidays, or (2) where [\[an application\] a petition](#) has been made ex parte for the appointment of a temporary conservator, notice shall be given to the respondent not more than forty-eight hours after the ex parte appointment of a temporary conservator, with the hearing on such ex parte appointment to be conducted not later than three days after the ex parte appointment, excluding Saturdays, Sundays and holidays. Service on the respondent of the notice of the [\[application\] petition](#) for the appointment of a temporary conservator shall be in hand and shall be made by a state marshal, constable or an indifferent person. Notice shall include (A) a copy of the [\[application\] petition](#) for appointment of a temporary conservator and any physician's report filed with the [\[application\] petition](#) pursuant to subsection (b) of this section, (B) a copy of an ex parte order, if any, appointing a temporary conservator, and (C) the date, time and place of the hearing on the [\[application\] petition](#) for the appointment of a temporary conservator. The court may not appoint a temporary conservator until the court has made the findings required in this section and held a hearing on the [\[application\] petition](#), except as provided in subsection (d) of this section. If notice is provided to the next of kin with respect to [\[an application\] a petition](#) filed under this section, the physician's report shall not be disclosed to the next of kin except by order of the court.

(d) (1) If the court determines that the delay resulting from giving notice and appointing an attorney to represent the respondent as required in subsection (c) of this section would cause immediate and irreparable harm to the mental or physical health or financial or legal affairs of the respondent, the court may, ex parte and without prior notice to the respondent, appoint a temporary conservator upon receiving evidence and making the findings required in subsection (a) of this section, provided the court makes a specific finding in any decree issued on the [application] petition stating the immediate or irreparable harm that formed the basis for the court's determination and why such hearing and appointment was not required before making an ex parte appointment. If an ex parte order of appointment of a temporary conservator is made, a hearing on the [application] petition for appointment of a temporary conservator shall be commenced not later than three days after the ex parte order was issued, excluding Saturdays, Sundays and holidays. An ex parte order shall expire not later than three days after the order was issued unless a hearing on the order that commenced prior to the expiration of the three-day period has been continued for good cause.

(2) After a hearing held under this subsection, the court may appoint a temporary conservator or may confirm or revoke the ex parte appointment of the temporary conservator or may modify the duties and authority assigned under such appointment.

(e) The court may waive the medical evidence requirement under subsection (b) of this section if the court finds that the evidence is impossible to obtain because of the refusal of the respondent to be examined by a physician. In any such case the court may, in lieu of medical evidence, accept other competent evidence. In any case in which the court waives the medical evidence requirement as provided in this subsection, the court may not appoint a temporary conservator unless the court finds, by clear and convincing evidence, that (1) the respondent is incapable of managing his or her affairs or incapable of caring for himself or herself, and (2) immediate and irreparable harm to the mental or physical health or financial or legal affairs of the respondent will result if a temporary conservator is not appointed pursuant to this section. In any case in which the court waives the requirement of medical evidence as provided in this subsection, the court shall make a specific finding in any decree issued on the [application] petition stating why medical evidence was not required.

(f) Upon the termination of the temporary conservatorship, the temporary conservator shall file, [a written report with the court and,] if applicable, a final accounting as directed by the court, of his or her actions as temporary conservator.

Sec. 15. Section 46b-150 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

Any minor who has reached such minor's sixteenth birthday and is residing in this state, or any parent or guardian of such minor, may petition the superior court for

juvenile matters or the [\[probate court\] Probate Court](#) for the district in which either the minor or the parents or guardian of such minor resides for a determination that the minor named in the petition be emancipated. The petition shall be verified and shall state plainly: (1) The facts which bring the minor within the jurisdiction of the court, (2) the name, date of birth, sex and residence of the minor, (3) the name and residence of the minor's parent, parents or guardian, and (4) the name of the petitioner and the petitioner's relationship to the minor. Upon the filing of the petition in the Superior Court, the court shall cause a summons to be issued to the minor and the minor's parent, parents or guardian, in the manner provided in section 46b-128. Service on an emancipation petition filed in the superior court for juvenile matters pursuant to this section shall not be required on the petitioning party. Upon the filing of the petition in the Probate Court, the court shall assign a time, not later than thirty days thereafter, and a place for hearing such petition. The court shall cause a citation and notice to be served on the minor and the minor's parent, if the parent is not the petitioner, by personal service or service at the minor's place of abode and the parent's place of abode, at least seven days prior to the hearing date, by a state marshal, constable or indifferent person. The court shall direct notice by first class mail to the parent, if the parent is the petitioner [or if the parent resides out of or is absent from the state](#). The court shall order such notice as it directs to: (A) The Commissioner of Children and Families, (B) the Attorney General, and (C) other persons having an interest in the minor. The Attorney General may file an appearance and shall be and remain a party to the action if the child is receiving or has received aid or care from the state, or if the child is receiving child support enforcement services, as defined in subdivision (2) of subsection (b) of section 46b-231.

Sec. 16. Subsection (a) of section 45a-98 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) Probate Courts in their respective districts shall have the power to (1) grant administration of intestate estates of persons who have died domiciled in their districts and of intestate estates of persons not domiciled in this state which may be granted as provided by section 45a-303; (2) admit wills to probate of persons who have died domiciled in their districts or of nondomiciliaries whose wills may be proved in their districts as provided in section 45a-287; (3) except as provided in section 45a-98a or as limited by an applicable statute of limitations, determine title or rights of possession and use in and to any real, tangible or intangible property that constitutes, or may constitute, all or part of any trust, any decedent's estate, or any estate under control of a guardian or conservator, which trust or estate is otherwise subject to the jurisdiction of the Probate Court, including the rights and obligations of any beneficiary of the trust or estate and including the rights and obligations of any joint tenant with respect to survivorship property; (4) except as provided in section 45a-98a, construe the meaning and effect of (A) any will or trust agreement if a construction is required in connection with the administration or distribution of a trust or estate otherwise subject to the

jurisdiction of the Probate Court; (B) an inter vivos trust upon a petition that meets the requirements for a petition for an accounting pursuant to subsection (b) or (c) of section 45a-175, [as amended by this act](#), provided such an accounting need not be required; or (C) a power of attorney pursuant to section 1-350o; (5) except as provided in section 45a-98a, apply the doctrine of cy pres or approximation; (6) to the extent provided for in section 45a-175, [as amended by this act](#), call executors, administrators, trustees, guardians, conservators, **[persons appointed to sell the land of minors,]** and agents acting under powers of attorney created in accordance with sections 1-350 to 1-353b, inclusive, to account concerning the estates entrusted to their charge or for other relief as provided in sections 1-350 to 1-353b, inclusive; and (7) make any lawful orders or decrees to carry into effect the power and jurisdiction conferred upon them by the laws of this state.

Sec. 17. Subsection (a) of section 45a-153 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) An executor, administrator, conservator, guardian **[, trustee in insolvency]** or trustee appointed, or whose appointment has been approved, by a **[court of probate]** [Probate Court](#), may apply in writing to the **[court of probate]** [Probate Court](#) having jurisdiction of his [or her](#) trust for an order authorizing **[him]** [the applicant](#) to submit the matter in controversy to the arbitration of persons who are mutually agreed upon by the applicant and the other party to any matter in controversy which is described in **[subsections (a) and]** [this subsection or subsection](#) (b) of this section, if: (1) **[He]** [The applicant](#) has any claim in **[his]** [the applicant's](#) capacity as such fiduciary, or on behalf of the interest which he [or she](#) represents, against any person or to any property; or (2) any person has any claim against or to any property which is in **[his]** [the applicant's](#) control in **[his]** [the applicant's](#) capacity as such fiduciary.

Sec. 18. Section 45a-132a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

In any matter before a **[court of probate]** [Probate Court](#) in which the capacity of a party to the action is at issue, the court may order an examination of the allegedly incapable party by a physician or psychiatrist or, where appropriate, a psychologist, licensed to practice in the state, except that a conserved person, as defined in section 45a-644, the respondent to an application for involuntary representation made under section 45a-648, [as amended by this act](#), or a respondent to **[an application]** [a petition](#) for appointment of a temporary conservator made under section 45a-654, [as amended by this act](#), may refuse to undergo an examination ordered by the court under this section. The expense of such examination may be charged against the petitioner, the respondent, the party who requested such examination or the estate of the allegedly incapable party in such proportion as the judge of the court determines. If any such party is unable to pay such expense and files an affidavit with the court demonstrating the inability to

pay, the reasonable compensation shall be established by, and paid from funds appropriated to, the Judicial Department, except that if funds have not been included in the budget of the Judicial Department for such purposes, such compensation shall be established by the Probate Court Administrator and paid from the Probate Court Administration Fund.

Sec. 19. Subsection (b) of section 45a-667j of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(b) If [an application] a petition for the appointment of a temporary conservator of the person or a temporary conservator of the estate in an emergency is brought in this state and this state was not the respondent's home state on the date the application was filed, the court shall dismiss the proceeding at the request of the court of the home state, if any, whether dismissal is requested before or after the emergency appointment.

Sec. 20. Section 45a-650 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018*):

(a) At any hearing on [an application] a petition for involuntary representation, before the court receives any evidence regarding the condition of the respondent or of the respondent's affairs, the court shall require clear and convincing evidence that the court has jurisdiction, that the respondent has been given notice as required in section 45a-649, and that the respondent has been advised of the right to retain an attorney pursuant to section 45a-649a and is either represented by an attorney or has waived the right to be represented by an attorney. The respondent shall have the right to attend any hearing held under this section.

(b) The rules of evidence applicable to civil matters in the Superior Court shall apply to all hearings pursuant to this section. All testimony at a hearing held pursuant to this section shall be given under oath or affirmation.

(c) (1) After making the findings required under subsection (a) of this section, the court shall receive evidence regarding the respondent's condition, the capacity of the respondent to care for himself or herself or to manage his or her affairs, and the ability of the respondent to meet his or her needs without the appointment of a conservator. Unless waived by the court pursuant to subdivision (2) of this subsection, medical evidence shall be introduced from one or more physicians licensed to practice medicine in this state who have examined the respondent not more than forty-five days prior to the hearing, except that for a person with intellectual disability, as defined in section 1-1g, psychological evidence may be introduced in lieu of such medical evidence from a psychologist licensed pursuant to chapter 383 who has examined the respondent not more than forty-five days prior to the hearing. The evidence shall contain specific information regarding the respondent's condition and the effect of the respondent's

condition on the respondent's ability to care for himself or herself or to manage his or her affairs. The court may also consider such other evidence as may be available and relevant, including, but not limited to, a summary of the physical and social functioning level or ability of the respondent, and the availability of support services from the family, neighbors, community or any other appropriate source. Such evidence may include, if available, reports from the social work service of a general hospital, municipal social worker, director of social service, public health nurse, public health agency, psychologist, coordinating assessment and monitoring agencies, or such other persons as the court considers qualified to provide such evidence.

(2) The court may waive the requirement that medical evidence be presented if it is shown that the evidence is impossible to obtain because of the absence of the respondent or the respondent's refusal to be examined by a physician or that the alleged incapacity is not medical in nature. If such requirement is waived, the court shall make a specific finding in any decree issued on the [application] petition stating why medical evidence was not required.

(3) Any hospital, psychiatric, psychological or medical record or report filed with the court pursuant to this subsection shall be confidential.

(d) Upon the filing of an application for involuntary representation pursuant to section 45a-648, [as amended by this act](#), the court shall issue an order for the disclosure of the medical information required pursuant to this section and any psychological information submitted with respect to a person with intellectual disability pursuant to subsection (c) of this section to the respondent's attorney and, upon request, to the respondent. The court may issue an order for the disclosure of such information to any other person as the court determines necessary.

(e) Notwithstanding the provisions of section 45a-7, the court may hold the hearing on the [application] petition at a place other than its usual courtroom if it would facilitate attendance by the respondent.

(f) (1) If the court finds by clear and convincing evidence that the respondent is incapable of managing the respondent's affairs, that the respondent's affairs cannot be managed adequately without the appointment of a conservator and that the appointment of a conservator is the least restrictive means of intervention available to assist the respondent in managing the respondent's affairs, the court may appoint a conservator of his or her estate after considering the factors set forth in subsection (g) of this section.

(2) If the court finds by clear and convincing evidence that the respondent is incapable of caring for himself or herself, that the respondent cannot be cared for adequately without the appointment of a conservator and that the appointment of a conservator is

the least restrictive means of intervention available to assist the respondent in caring for himself or herself, the court may appoint a conservator of his or her person after considering the factors set forth in subsection (g) of this section.

(3) No conservator may be appointed if the respondent's personal needs and property management are being met adequately by an agency or individual appointed pursuant to the provisions of sections 1-350g and 1-352, or section 19a-575a, 19a-577, 19a-580e or 19a-580g.

(g) When determining whether a conservator should be appointed the court shall consider the following factors: (1) The abilities of the respondent; (2) the respondent's capacity to understand and articulate an informed preference regarding the care of his or her person or the management of his or her affairs; (3) any relevant and material information obtained from the respondent; (4) evidence of the respondent's past preferences and life style choices; (5) the respondent's cultural background; (6) the desirability of maintaining continuity in the respondent's life and environment; (7) whether the respondent had previously made adequate alternative arrangements for the care of his or her person or for the management of his or her affairs, including, but not limited to, the execution of a durable power of attorney, springing power of attorney, the appointment of a health care representative or health care agent, the execution of a living will or trust or the execution of any other similar document; (8) any relevant and material evidence from the respondent's family and any other person regarding the respondent's past practices and preferences; and (9) any supportive services, technologies or other means that are available to assist the respondent in meeting his or her needs.

(h) The respondent or conserved person may appoint, designate or nominate a conservator or successor conservator pursuant to section 19a-575a, 19a-580e, 19a-580g or 45a-645, or may, orally or in writing, nominate a conservator or successor conservator who shall be appointed unless the court finds that the appointee, designee or nominee is unwilling or unable to serve or there is substantial evidence to disqualify such person. If there is no such appointment, designation or nomination or if the court does not appoint the person appointed, designated or nominated by the respondent or conserved person, the court may appoint any qualified person, authorized public official or corporation in accordance with subsections (a) and (b) of section 45a-644. In considering whom to appoint as conservator or successor conservator, the court shall consider (1) the extent to which a proposed conservator has knowledge of the respondent's or conserved person's preferences regarding the care of his or her person or the management of his or her affairs, (2) the ability of the proposed conservator to carry out the duties, responsibilities and powers of a conservator, (3) the cost of the proposed conservatorship to the estate of the respondent or conserved person, (4) the proposed conservator's commitment to promoting the respondent's or conserved

person's welfare and independence, and (5) any existing or potential conflicts of interest of the proposed conservator.

(i) If the court appoints a conservator of the estate of the respondent, the court shall require a probate bond. The court may, if it considers it necessary for the protection of the respondent, require a bond of any conservator of the person appointed under this section.

(j) Absent the court's order to the contrary and except as otherwise provided in subsection (b) of section 19a-580e, a conservator appointed pursuant to this section shall be bound by all health care decisions properly made by the conserved person's health care representative.

(k) In assigning the duties of a conservator under this section the court may, in accordance with section 1-350g, limit, suspend or terminate the authority of an agent designated by the conserved person to act under a power of attorney; and the court shall enter a specific order as to whether the authority of the agent is limited, suspended or terminated.

(l) Except as provided in subsection (k) of this section, a conserved person and his agent under a power of attorney shall retain all rights and authority not expressly assigned to the conservator.

(m) The court shall assign to a conservator appointed under this section only the duties and authority that are the least restrictive means of intervention necessary to meet the needs of the conserved person. The court shall find by clear and convincing evidence that such duties and authority restrict the decision-making authority of the conserved person only to the extent necessary to provide for the personal needs or property management of the conserved person. Such personal needs and property management shall be provided in a manner appropriate to the conserved person. The court shall make a finding of the clear and convincing evidence that supports the need for each duty and authority assigned to the conservator.

(n) Nothing in this chapter shall impair, limit or diminish a conserved person's right to retain an attorney to represent such person or to seek redress of grievances in any court or administrative agency, including proceedings in the nature of habeas corpus arising out of any limitations imposed on the conserved person by court action taken under this chapter, chapter 319i, chapter 319j or section 45a-242, [as amended by this act](#). In any other proceeding in which the conservator has retained counsel for the conserved person, the conserved person may request the court to direct the conservator to substitute an attorney chosen by the conserved person.

Sec. 21. Section 45a-328 of the general statutes is repealed. (*Effective October 1, 2018*)



Substitute Senate Bill No. 11

Public Act No. 18-49

AN ACT CONCERNING AN AFFECTED BUSINESS ENTITY TAX, VARIOUS PROVISIONS RELATED TO CERTAIN BUSINESS DEDUCTIONS, THE ESTATE AND GIFT TAX IMPOSITION THRESHOLDS, THE TAX TREATMENT OF CERTAIN WAGES AND INCOME AND A STUDY TO IDENTIFY BEST PRACTICES FOR MARKETING THE BENEFITS OF QUALIFIED OPPORTUNITY ZONES.

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

Sec. 14. Subsection (g) of section 12-391 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000 but not over \$2,600,000	\$106,800 plus 8% of the excess over \$2,100,000
Over \$2,600,000 but not over \$3,100,000	\$146,800 plus 8.8% of the excess over \$2,600,000
Over \$3,100,000 but not over \$3,600,000	\$190,800 plus 9.6% of the excess over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess

but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$220,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$316,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$418,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000

Over \$9,100,000	\$526,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess
	over \$10,100,000

(3) With respect to the estates of decedents dying on or after January 1, 2011, but prior to January 1, 2018, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	7.2% of the excess
but not over \$3,600,000	over \$2,000,000
Over \$3,600,000	\$115,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$154,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$238,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$328,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$424,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$526,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$634,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess
	over \$10,100,000

(4) With respect to the estates of decedents dying on or after January 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
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Not over \$2,600,000	None
Over \$2,600,000 but not over \$3,600,000	7.2% of the excess over \$2,600,000
Over \$3,600,000 but not over \$4,100,000	\$72,000 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$111,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$195,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$295,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$399,900 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$507,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$619,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess over \$10,100,000

(5) With respect to the estates of decedents dying on or after January 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000 but not over \$4,100,000	7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$39,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$123,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$223,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$327,000 plus 10.8% of the excess over \$7,100,000

Over \$8,100,000 but not over \$9,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$547,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess over \$10,100,000

(6) With respect to the estates of decedents dying on or after January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
Not over the federal basic exclusion amount	None
Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000 but not over \$9,100,000	11.2% of the excess over the federal basic exclusion amount
Over \$9,100,000 but not over \$10,100,000	11.6% of the excess over the federal basic exclusion amount
Over \$10,100,000	12% of the excess over the federal basic exclusion amount]

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$5,490,000</u>	<u>None</u>
<u>Over \$5,490,000 but not over \$6,100,000</u>	<u>10% of the excess over \$5,490,000</u>
<u>Over \$6,100,000 but not over \$7,100,000</u>	<u>\$61,000 plus 10.4% of the excess over \$6,100,000</u>
<u>Over \$7,100,000 but not over \$8,100,000</u>	<u>\$165,000 plus 10.8% of the excess over \$7,100,000</u>

<u>Over \$8,100,000</u>	<u>\$273,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$385,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$501,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

Sec. 15. Subsection (a) of section 12-642 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Not over \$25,000	1%
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000 but not over \$100,000	\$1,500, plus 4% of the excess over \$75,000
Over \$100,000 but not over \$200,000	\$2,500, plus 5% of the excess over \$100,000
Over \$200,000	\$7,500, plus 6% of the excess over \$200,000

(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000	\$1,500, plus 4% of the excess

but not over \$100,000	over \$75,000
Over \$100,000	\$2,500, plus 5% of the excess
but not over \$675,000	over \$100,000
Over \$675,000	\$31,250, plus 6% of the excess
	over \$675,000

(3) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2005, but prior to January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, but prior to January 1, 2010, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	
but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000	\$106,800 plus 8% of the excess
but not over \$2,600,000	over \$2,100,000
Over \$2,600,000	\$146,800 plus 8.8% of the excess
but not over \$3,100,000	over \$2,600,000
Over \$3,100,000	\$190,800 plus 9.6% of the excess
but not over \$3,600,000	over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess

but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess over \$10,100,000

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$220,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$316,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$418,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$526,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made

by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$3,600,000	7.2% of the excess over \$2,000,000
Over \$3,600,000 but not over \$4,100,000	\$115,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$154,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$238,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$328,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$424,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$526,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$634,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess over \$10,100,000

(6) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
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Not over \$2,600,000	None
Over \$2,600,000 but not over \$3,600,000	7.2% of the excess over \$2,600,000
Over \$3,600,000 but not over \$4,100,000	\$72,000 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$111,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$195,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$295,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$399,900 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$507,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$619,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess over \$10,100,000

(7) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000 but not over \$4,100,000	7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$39,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$123,000 plus 10% of the excess over \$5,100,000

Over \$6,100,000 but not over \$7,100,000	\$223,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$327,000 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$547,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess over \$10,100,000

(8) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6) or (7) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

[Amount of Taxable Gifts	Rate of Tax
Not over the federal basic exclusion amount, as defined in section 12-643	None
Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000 but not over \$9,100,000	11.2% of the excess over the federal basic exclusion amount
Over \$9,100,000 but not over \$10,100,000	11.6% of the excess over the federal basic exclusion amount
Over \$10,100,000	12% of the excess over the federal basic exclusion amount]

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$5,490,000</u>	<u>None</u>
<u>Over \$5,490,000</u>	<u>10% of the excess</u>
<u>but not over \$6,100,000</u>	<u>over \$5,490,000</u>
<u>Over \$6,100,000</u>	<u>\$61,000 plus 10.4% of the excess</u>
<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
<u>Over \$7,100,000</u>	<u>\$165,000 plus 10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$273,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$385,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$501,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

Sec. 16. Subdivision (3) of subsection (b) of section 12-392 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the

Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, but prior to January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(D) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2011, but prior to January 1, 2018, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(E) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2018, but prior to January 1, 2019, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(F) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2019, but prior to January 1, 2020, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(G) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2020, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over [the federal basic exclusion amount] five million four

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

Sec. 17. Subsection (c) of section 12-391 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(c) For purposes of this section and section 12-392:

(1) (A) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005, but prior to January 1, 2010. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.

(B) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2015, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.

(C) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2015, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005, other than Connecticut taxable gifts that are includable in the gross estate for federal estate tax purposes of the decedent, plus (iii) the amount of any tax paid to this state pursuant to section 12-642 by the decedent or the decedent's estate on any gift made by the decedent or the decedent's

spouse during the three-year period preceding the date of the decedent's death. The deduction for state death taxes paid under Section 2058 of the Internal Revenue Code shall be disregarded.

(2) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, except in the event of repeal of the federal estate tax, then all references to the Internal Revenue Code in this section shall mean the Internal Revenue Code as in force on the day prior to the effective date of such repeal.

(3) "Gross estate" means the gross estate, for federal estate tax purposes.

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



Senate Bill No. 543

Public Act No. 18-81

AN ACT CONCERNING REVISIONS TO THE STATE BUDGET FOR FISCAL YEAR 2019 AND DEFICIENCY APPROPRIATIONS FOR FISCAL YEAR 2018.

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

Section 1. (*Effective July 1, 2018*) The amounts appropriated for the fiscal year ending June 30, 2019, in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, regarding the GENERAL FUND are amended to read as follows:

	2018-2019	
Probate Court	[4,450,000]	<u>4,350,000</u>

Sec. 33. (*Effective from passage*) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, any balance in the Probate Court Administration Fund on June 30, 2018, shall remain in said fund and shall not be transferred to the General Fund, regardless of whether such balance is in excess of an amount equal to fifteen per cent of the total expenditures authorized pursuant to subsection (a) of section 45a-84 of the general statutes for the immediately succeeding fiscal year.

Sec. 66. Subsection (g) of section 12-391 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000 but not over \$2,600,000	\$106,800 plus 8% of the excess over \$2,100,000
Over \$2,600,000 but not over \$3,100,000	\$146,800 plus 8.8% of the excess over \$2,600,000
Over \$3,100,000 but not over \$3,600,000	\$190,800 plus 9.6% of the excess over \$3,100,000
Over \$3,600,000 but not over \$4,100,000	\$238,800 plus 10.4% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$290,800 plus 11.2% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$402,800 plus 12% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$522,800 plus 12.8% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$650,800 plus 13.6% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$786,800 plus 14.4% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$930,800 plus 15.2% of the excess over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess over \$10,100,000

(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess

but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$220,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$316,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$418,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$526,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess
	over \$10,100,000

(3) With respect to the estates of decedents dying on or after January 1, 2011, but prior to January 1, 2018, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	7.2% of the excess
but not over \$3,600,000	over \$2,000,000
Over \$3,600,000	\$115,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$154,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$238,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$328,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$424,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000

Over \$8,100,000 but not over \$9,100,000	\$526,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$634,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess over \$10,100,000

(4) With respect to the estates of decedents dying on or after January 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,600,000	None
Over \$2,600,000 but not over \$3,600,000	7.2% of the excess over \$2,600,000
Over \$3,600,000 but not over \$4,100,000	\$72,000 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$111,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$195,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$295,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$507,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$619,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess over \$10,100,000

(5) With respect to the estates of decedents dying on or after January 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000 but not over \$4,100,000	7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$39,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$123,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$223,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$327,000 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$547,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess over \$10,100,000

(6) With respect to the estates of decedents dying on or after January 1, 2020, [but prior to January 1, 2021](#), the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

[Amount of Connecticut Taxable Estate	Rate of Tax
Not over the federal basic exclusion amount	None
Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000	11.2% of the excess over the

but not over \$9,100,000	federal basic exclusion amount
Over \$9,100,000	11.6% of the excess over the
but not over \$10,100,000	federal basic exclusion amount
Over \$10,100,000	12% of the excess over the
	federal basic exclusion amount]

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$5,100,000</u>	<u>None</u>
<u>Over \$5,100,000</u>	<u>10% of the excess</u>
<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
<u>Over \$6,100,000</u>	<u>\$100,000 plus 10.4% of the excess</u>
<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
<u>Over \$7,100,000</u>	<u>\$204,000 plus 10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$312,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$424,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$540,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(7) With respect to the estates of decedents dying on or after January 1, 2021, but prior to January 1, 2022, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$7,100,000</u>	<u>None</u>
<u>Over \$7,100,000</u>	<u>10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$108,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$220,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$336,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(8) With respect to the estates of decedents dying on or after January 1, 2022, but prior to January 1, 2023, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$9,100,000</u>	<u>None</u>
<u>Over \$9,100,000 but not over \$10,100,000</u>	<u>11.6% of the excess over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$116,000 plus 12% of the excess over \$10,100,000</u>

(9) With respect to the estates of decedents dying on or after January 1, 2023, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over the federal basic exclusion amount</u>	<u>None</u>
<u>Over the federal basic exclusion amount</u>	<u>12% of the excess over the federal basic exclusion amount</u>

Sec. 67. Subsection (a) of section 12-642 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
Not over \$25,000	1%
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000 but not over \$100,000	\$1,500, plus 4% of the excess over \$75,000
Over \$100,000	\$2,500, plus 5% of the excess

but not over \$200,000	over \$100,000
Over \$200,000	\$7,500, plus 6% of the excess over \$200,000

(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Over \$25,000	\$250, plus 2% of the excess
but not over \$50,000	over \$25,000
Over \$50,000	\$750, plus 3% of the excess
but not over \$75,000	over \$50,000
Over \$75,000	\$1,500, plus 4% of the excess
but not over \$100,000	over \$75,000
Over \$100,000	\$2,500, plus 5% of the excess
but not over \$675,000	over \$100,000
Over \$675,000	\$31,250, plus 6% of the excess over \$675,000

(3) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2005, but prior to January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, but prior to January 1, 2010, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	
but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000	\$106,800 plus 8% of the excess
but not over \$2,600,000	over \$2,100,000
Over \$2,600,000	\$146,800 plus 8.8% of the excess
but not over \$3,100,000	over \$2,600,000
Over \$3,100,000	\$190,800 plus 9.6% of the excess

but not over \$3,600,000	over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000

Over \$6,100,000 but not over \$7,100,000	\$220,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$316,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$3,600,000	7.2% of the excess over \$2,000,000
Over \$3,600,000 but not over \$4,100,000	\$115,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$154,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$238,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$328,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$424,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$526,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000	\$634,200 plus 11.4% of the excess

but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess over \$10,100,000

(6) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,600,000	None
Over \$2,600,000	7.2% of the excess
but not over \$3,600,000	over \$2,600,000
Over \$3,600,000	\$72,000 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$111,000 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$195,000 plus 10% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$295,000 plus 10.4% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of the excess over \$7,100,000
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$507,000 plus 11.2% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$619,000 plus 11.6% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess over \$10,100,000

(7) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made

by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000 but not over \$4,100,000	7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$39,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$123,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$223,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$327,000 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$547,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess over \$10,100,000

(8) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2020, [but prior to January 1, 2021](#), including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6) or (7) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

[Amount of Taxable Gifts	Rate of Tax
Not over the federal basic exclusion amount,	None

as defined in section 12-643

Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000 but not over \$9,100,000	11.2% of the excess over the federal basic exclusion amount
Over \$9,100,000 but not over \$10,100,000	11.6% of the excess over the federal basic exclusion amount
Over \$10,100,000	12% of the excess over the federal basic exclusion amount]

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$5,100,000</u>	<u>None</u>
<u>Over \$5,100,000 but not over \$6,100,000</u>	<u>10% of the excess over \$5,100,000</u>
<u>Over \$6,100,000 but not over \$7,100,000</u>	<u>\$100,000 plus 10.4% of the excess over \$6,100,000</u>
<u>Over \$7,100,000 but not over \$8,100,000</u>	<u>\$204,000 plus 10.8% of the excess over \$7,100,000</u>
<u>Over \$8,100,000 but not over \$9,100,000</u>	<u>\$312,000 plus 11.2% of the excess over \$8,100,000</u>
<u>Over \$9,100,000 but not over \$10,100,000</u>	<u>\$424,000 plus 11.6% of the excess over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$540,000 plus 12% of the excess over \$10,100,000</u>

(9) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2021, but prior to January 1, 2022, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7)

or (8) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$7,100,000</u>	<u>None</u>
<u>Over \$7,100,000</u> <u>but not over \$8,100,000</u>	<u>10.8% of the excess</u> <u>over \$7,100,000</u>
<u>Over \$8,100,000</u> <u>but not over \$9,100,000</u>	<u>\$108,000 plus 11.2% of the excess</u> <u>over \$8,100,000</u>
<u>Over \$9,100,000</u> <u>but not over \$10,100,000</u>	<u>\$220,000 plus 11.6% of the excess</u> <u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$336,000 plus 12% of the excess</u> <u>over \$10,100,000</u>

(10) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2022, but prior to January 1, 2023, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7), (8) or (9) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$9,100,000</u>	<u>None</u>
<u>Over \$9,100,000</u> <u>but not over \$10,100,000</u>	<u>11.6% of the excess</u> <u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$116,000 plus 12% of the excess</u> <u>over \$10,100,000</u>

(11) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2023, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7), (8), (9) or (10) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over the</u>	<u>None</u>
<u>federal basic exclusion amount</u>	
<u>Over the</u>	<u>12% of the excess over the</u>
<u>federal basic exclusion amount</u>	<u>federal basic exclusion amount</u>

Sec. 68. Subdivision (3) of subsection (b) of section 12-392 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, but prior to January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a

copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(D) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2011, but prior to January 1, 2018, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(E) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2018, but prior to January 1, 2019, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million six hundred thousand dollars or less, such return shall be filed

with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(F) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2019, but prior to January 1, 2020, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(G) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2020, but prior to January 1, 2021, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over five million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is five million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such

return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(H) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2021, but prior to January 1, 2022, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over seven million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is seven million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(I) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2022, but prior to January 1, 2023, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over nine million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is nine million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

~~[(G)]~~ (J) A tax return shall be filed, in the case of every decedent who dies on or after January 1, ~~[2020]~~ 2023, and at the time of death was (i) a resident of this state, or (ii) a

nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over the federal basic exclusion amount, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is equal to or less than the federal basic exclusion amount, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.



Substitute Senate Bill No. 404

Public Act No. 18-86

AN ACT CONCERNING WHITING FORENSIC HOSPITAL AND CONNECTICUT VALLEY HOSPITAL.

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

Sec. 2. (NEW) (*Effective October 1, 2018*) (a) As used in this section and section 3 of this act:

- (1) "Abuse" means the wilful infliction of physical pain, injury or mental anguish, or the wilful deprivation by a caregiver of services which are necessary to maintain the physical and mental health of a patient;
- (2) "Behavioral health facility" means any facility operated by the Department of Mental Health and Addiction Services that provides mental health or substance use disorder services to persons eighteen years of age or older;
- (3) "Patient" means any person receiving services from a behavioral health facility;
- (4) "Legal representative" means a court-appointed fiduciary, including a guardian or conservator, or a person with power of attorney authorized to act on a patient's behalf; and
- (5) "Mandatory reporter" means (A) any person in a behavioral health facility paid to provide direct care for a patient of such facility, and (B) any employee, contractor or consultant of such facility who is a licensed healthcare provider.

(b) Any mandatory reporter, who, in the ordinary course of such person's employment, has reasonable cause to suspect or believe that any patient (1) has been abused, (2) is in a condition that is the result of abuse, or (3) has had an injury that is at variance with the history given of such injury, shall, not later than seventy-two hours after such suspicion or belief arose, report such information or cause a report to be made in any

reasonable manner to the Commissioner of Mental Health and Addiction Services or to the person or persons designated by the commissioner to receive such reports. Any behavioral health facility providing direct care for patients shall provide mandatory training on detecting potential abuse of patients to mandatory reporters and inform such individuals of their obligations under this section.

(c) Any mandatory reporter who fails to make a report under subsection (b) of this section or fails to make such report within the prescribed time period set forth in said subsection shall be fined not more than five hundred dollars, except if such person intentionally fails to make such report within the prescribed time period, such person shall be guilty of (1) a class C misdemeanor for the first violation, and (2) a class A misdemeanor for any subsequent violation.

(d) A report made under subsection (b) of this section shall contain the name and address of the behavioral health facility, the name of the patient, information regarding the nature and extent of the abuse and any other information the mandatory reporter believes may be helpful in an investigation of the case and for the protection of the patient.

(e) Any other person having reasonable cause to believe that a patient is being or has been abused shall report such information in accordance with subsection (b) of this section in any reasonable manner to the Commissioner of Mental Health and Addiction Services, or to the person or persons designated by the commissioner to receive such reports, who shall inform the patient or such patient's legal representative of the services of the nonprofit entity designated by the Governor in accordance with section 46a-10b of the general statutes to serve as the Connecticut protection and advocacy system.

(f) A report filed under this section shall not be deemed a public record, and shall not be subject to the provisions of section 1-210 of the general statutes, as amended by this act. Information derived from such report for which reasonable grounds are determined to exist after investigation, including the identity of the behavioral health facility, the number of complaints received, the number of complaints substantiated and the types of complaints, shall be disclosed by the Commissioner of Mental Health and Addiction Services, except in no case shall the name of the patient be revealed, unless such patient or such patient's legal representative specifically requests such disclosure or unless a judicial proceeding results from such report. Notwithstanding the provisions of this section, not later than twenty-four hours or as soon as possible after receiving a report under this section, the commissioner or the commissioner's designee shall notify such patient's legal representative, if any. Such notification shall not be required when the legal representative is suspected of perpetrating the abuse that is the subject of the report. The commissioner shall obtain the contact information for such legal representative from the behavioral health facility.

(g) (1) Subject to subdivision (2) of this subsection, any person who makes a report under this section or who testifies in any administrative or judicial proceeding arising from the report shall be immune from any civil or criminal liability with regard to such report or testimony, except liability for perjury in the context of making such report.

(2) Any person who makes a report under this section is guilty of making a fraudulent or malicious report or providing false testimony when such person (A) wilfully makes a fraudulent or malicious report, (B) conspires with another person to make or cause to be made such fraudulent or malicious report, or (C) wilfully testifies falsely in any administrative or judicial proceeding arising from such report regarding the abuse of a patient. Making a fraudulent or malicious report or providing false testimony under this section is a class A misdemeanor.

(h) Any person who is discharged or in any manner discriminated or retaliated against for making, in good faith, a report under this section shall be entitled to all remedies available under law.



Substitute House Bill No. 5185

Public Act No. 18-92

AN ACT CONCERNING GUARDIANSHIP APPOINTMENTS FOR INDIVIDUALS SEEKING SPECIAL IMMIGRANT JUVENILE STATUS.

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

Section 1. Section 45a-608n of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) For the purposes of this section and section 45a-608o, a minor child shall be considered dependent upon the court if the court has (1) removed a parent or other person as guardian of the minor child, (2) appointed a guardian or coguardian for the minor child, (3) terminated the parental rights of a parent of the minor child, or (4) approved the adoption of the minor child.

(b) At any time during the pendency of a petition to remove a parent or other person as guardian under section 45a-609 or 45a-610, or to appoint a guardian or coguardian under section 45a-616, [as amended by this act](#), a party may file a petition requesting the Probate Court to make findings under this section to be used in connection with a petition to the United States Citizenship and Immigration Services for designation of the minor child as having special immigrant juvenile status under 8 USC 1101(a)(27)(J). The Probate Court shall cause notice of the hearing on the petition to be given by first class mail to each person listed in subsection (b) of section 45a-609, and such hearing may be held at the same time as the hearing on the underlying petition for removal or appointment. If the court grants the petition to remove the parent or other person as guardian or appoint a guardian or coguardian, the court shall make written findings on the following: (1) The age of the minor child; (2) the marital status of the minor child; (3) whether the minor child is dependent upon the court; (4) whether reunification of the minor child with one or both of the minor child's parents is not viable due to any of the grounds sets forth in subdivisions (2) to (5), inclusive, of section 45a-610; and (5)

whether it is not in the best interests of the minor child to be returned to the minor child's or parent's country of nationality or last habitual residence.

(c) If the court has previously granted a petition to remove a parent or other person as guardian under section 45a-609 or 45a-610 or to appoint a guardian or coguardian under section 45a-616, [as amended by this act](#), a parent, guardian or attorney for the minor child may file a petition requesting that the court make findings under this section to be used in connection with a petition to the United States Citizenship and Immigration Services for designation of the minor child as having special immigrant juvenile status under 8 USC 1101(a)(27)(J). The court shall cause notice of the hearing on the petition to be given by first class mail to each parent, guardian and attorney for the minor child, to the minor child if the minor child is twelve years of age or older and to other persons as the court determines. The court shall make written findings on the petition in accordance with subsection (b) of this section.

[\(d\) Notwithstanding the provisions of section 45a-604, for purposes of this section and section 45a-106a, "minor child" means \(1\) a person under the age of eighteen, or \(2\) an unmarried person under the age of twenty-one who \(A\) is dependent on a competent caregiver, \(B\) has consented to the appointment or continuation of a guardian after attaining the age of eighteen, and \(C\) files or on whose behalf is filed a petition for findings pursuant to this section.](#)

Sec. 2. Section 45a-616 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) If any minor has no parent or guardian of his or her person, the court of probate for the district in which the minor resides may, on its own motion, appoint a guardian or coguardians of the person of the minor, taking into consideration the standards provided in section 45a-617, [as amended by this act](#). Such court shall take of such guardian or coguardians a written acceptance of guardianship and, if the court deems it necessary for the protection of the minor, a probate bond.

(b) If any minor has a parent or guardian, who is the sole guardian of the person of the child, the court of probate for the district in which the minor resides may, on the application of the parent or guardian of such child or of the Commissioner of Children and Families with the consent of such parent or guardian and with regard to a child within the care of the commissioner, appoint one or more persons to serve as coguardians of the child. When appointing a guardian or guardians under this subsection, the court shall take into consideration the standards provided in section 45a-617, [as amended by this act](#). The court may order that the appointment of a guardian or guardians under this subsection take effect immediately or, upon request of the parent or guardian, upon the occurrence of a specified contingency, including, but not limited to, the mental incapacity, physical debilitation or death of that parent or guardian.

Upon the occurrence of such contingency and notice thereof by written affidavit to the probate court by the appointed guardian or guardians, such appointment shall then take effect and continue until the further order of the court, provided the court may hold a hearing to verify the occurrence of such contingency. The court shall take of such guardian or coguardians a written acceptance of guardianship, and if the court deems it necessary for the protection of the minor, a probate bond.

(c) Upon receipt by the court of an application pursuant to this section, the court shall set a time and place for a hearing to be held within thirty days of the application, unless the court requests an investigation in accordance with the provisions of section 45a-619, in which case the court shall set a day for hearing not more than thirty days following receipt of the results of the investigation. The court shall order notice of the hearing to be given to the minor, if over twelve years of age, by first class mail at least ten days prior to the date of the hearing. In addition, notice by first class mail shall be given to the petitioner and all other parties in interest known by the court.

(d) The rights and obligations of the guardian or coguardians shall be those described in subdivisions (5) and (6) of section 45a-604 and shall be shared with the parent or previously appointed guardian of the person of the minor. The rights and obligations of guardianship may be exercised independently by those who have such rights and obligations. In the event of a dispute between guardians or between a coguardian and a parent, the matter may be submitted to the court of probate which appointed the guardian or coguardian.

(e) Upon the death of the parent or guardian, any appointed guardians of the person of a minor child shall become the sole guardians or coguardians of the person of that minor child.

(f) Notwithstanding the provisions of section 45a-604, for purposes of this section and section 45a-106a, "minor" or "minor child" means (1) a person under the age of eighteen, or (2) an unmarried person under the age of twenty-one who (A) is dependent on a competent caregiver, (B) has consented to the appointment or continuation of a guardian after attaining the age of eighteen, and (C) files or on whose behalf is filed a petition for findings pursuant to section 45a-608n, as amended by this act.

Sec. 3. Section 45a-617 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) When appointing a guardian, coguardians or permanent guardian of the person of a minor, the court shall take into consideration the following factors: (1) The ability of the prospective guardian, coguardians or permanent guardian to meet, on a continuing day to day basis, the physical, emotional, moral and educational needs of the minor; (2) the minor's wishes, if he or she is over the age of twelve or is of sufficient maturity and

capable of forming an intelligent preference; (3) the existence or nonexistence of an established relationship between the minor and the prospective guardian, coguardians or permanent guardian; and (4) the best interests of the child. There shall be a rebuttable presumption that appointment of a grandparent or other relative related by blood or marriage as a guardian, coguardian or permanent guardian is in the best interests of the minor child.

(b) Notwithstanding the provisions of section 45a-604, for purposes of this section and section 45a-106a, "minor" or "minor child" means (1) a person under the age of eighteen, or (2) an unmarried person under the age of twenty-one who (A) is dependent on a competent caregiver, (B) has consented to the appointment or continuation of a guardian after attaining the age of eighteen, and (C) files or on whose behalf is filed a petition for findings pursuant to section 45a-608n, as amended by this act.



Substitute Senate Bill No. 467

Public Act No. 18-153

AN ACT CONCERNING THE CUSTODY AND CONTROL OF A DECEDENT'S BODY.

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

Section 1. Section 45a-318 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) (1) Any person eighteen years of age or older, and of sound mind, may execute in advance of such person's death a written document, subscribed by such person and attested by two witnesses, either: (A) Directing the disposition of such person's body upon the death of such person, which document may also designate an individual to have custody and control of such person's body and to act as agent to carry out such directions; or (B) if there are no directions for disposition, designating an individual to have custody and control of the disposition of such person's body upon the death of such person. Such disposition shall include, but not be limited to, cremation, incineration, disposition of cremains, burial, method of interment, alkaline hydrolysis and cryogenic preservation. Any such document may designate an alternate to an individual designated under subparagraph (A) or (B) of this subdivision.

(2) Any conservator of the person authorized pursuant to subdivision (5) of subsection (a) of section 45a-656 to act on behalf of a conserved person, or any agent authorized to act on behalf of a principal, including any agent authorized to act on behalf of a principal pursuant to subdivision (10) of section 1-351l, may execute in advance of such conserved person's or principal's death a written document, subscribed by such conservator or agent and attested by two witnesses, either: (A) Directing the disposition of such conserved person's or principal's body upon the death of such conserved person or principal, which document may also designate an individual to have custody and control of such conserved person's or principal's body and to act as agent to carry out such directions; or (B) if there are no directions for disposition, designating an individual to have custody and control of the disposition of such conserved person's or

principal's body upon the death of such conserved person or principal. Such disposition shall include, but not be limited to, cremation, incineration, disposition of cremains, burial, method of interment, alkaline hydrolysis and cryogenic preservation. Any such document may designate an alternate to an individual designated under subparagraph (A) or (B) of this subdivision. A document executed by a conservator pursuant to this subdivision shall include provisions indicating that such document (i) is valid if the person is under conservatorship at the time of his or her death, and (ii) terminates upon the termination of the conservatorship when such termination occurs prior to the death of the conserved person.

(b) No person having the custody and control of the disposition of a deceased person's body shall knowingly provide for a disposition of the body in a manner that is inconsistent with a document executed by a person pursuant to the provisions of subsection (a) of this section or section 19a-575a, unless such disposition is approved by the Probate Court.

(c) No person may challenge a funeral director's [or embalmer's](#) decision to carry out the directions for disposition contained in a document executed for the purposes of subsection (a) or (h) of this section if the funeral director's [or embalmer's](#) decision and conduct in carrying out such directions for disposition in reliance on such document was reasonable and warranted under the circumstances.

(d) In the absence of a written designation of an individual pursuant to subsection (a) of this section, or in the event that an individual and any alternate designated pursuant to subsection (a) of this section decline to act or cannot be located within forty-eight hours after the time of death or the discovery of the body, the following individuals, in the priority listed, shall have the right to custody and control of the disposition of a person's body upon the death of such person, subject to any directions for disposition made by such person, conservator or agent pursuant to subdivision (1) or (2) of subsection (a) of this section:

- (1) The deceased person's spouse, unless such spouse abandoned the deceased person prior to the deceased person's death or has been adjudged incapable by a court of competent jurisdiction;
- (2) The deceased person's surviving adult children;
- (3) The deceased person's surviving parents;
- (4) The deceased person's surviving siblings;

(5) Any adult person in the next degree of kinship in the order named by law to inherit the deceased person's estate, provided such adult person shall be of the third degree of kinship or higher; [and](#)

(6) Such adult person as the Probate Court shall determine.

(e) In the event that the applicable class of persons set forth in subdivisions (2) to (5), inclusive, of subsection (d) of this section contains more than one person, the custody and control of the body shall be in a majority of the members of the class who can be located and indicate willingness to participate in making arrangements for the disposition within a reasonable time, not to exceed ten days after the date on which the deceased person is identified. Such class members shall indicate their decision in writing.

(f) A document executed by a person for the purposes of subsection (a) or (h) of this section shall revoke any document previously executed by such person for the purposes of said [\[subsection\]](#) [subsections](#) or any prior cremation authorization or other authorization for the disposition of remains executed by such person.

(g) A document executed by a person for the purposes of subsection (a) of this section may be in substantially the following form, but the use of such form shall not preclude the use of any other form:

DISPOSITION OF REMAINS AND

APPOINTMENT OF AGENT

I, ..., of ..., being of sound mind, make known that upon my death my body shall be disposed of in the following manner:

(Insert desired disposition directions)

I appoint ..., having an address and telephone number of ..., to have custody and control of my body to act as my agent to carry out the disposition directions expressed in this document, and in the absence of disposition directions, to have custody and control of my body and to determine the disposition of my body. If ... shall decline to act or cannot be located within forty-eight hours of my death or the discovery of my body, then ..., having an address and telephone number of ..., shall act in that person's place and stead.

Executed at (insert location of execution), Connecticut on (insert date of execution).

....

(Signature)

Signed in our presence by who, at the time of the execution of this document, appeared to be of sound mind and over eighteen years old.

.... of

....

(Signature of witness)

.... of

....

(Signature of witness)

(h) A DD Form 93, "Record of Emergency Data", executed by a member of the armed forces of the state or the United States shall be given the same legal effect as a document executed for the purposes of subsection (a) of this section.

(i) The [court of probate] [Probate Court](#) for the district of the domicile or residence of a deceased person shall have jurisdiction to hear and decide any issue regarding the custody, control or disposition of the deceased person's body, upon the petition of any individual designated by the deceased person pursuant to subsection (a) or (h) of this section, the individual entitled to custody and control under subsection (d) of this section if no designation is made pursuant to subsection (a) of this section, the first selectman, chief executive officer or director of health of the town in which the deceased person's body is being held, or the funeral director, [embalmer](#) or any other person or institution holding the deceased person's body, and upon such notice to interested parties as the court shall determine.

[\(j\) In the event of a dispute regarding final disposition of remains, a funeral director or embalmer is not liable for refusing to \(1\) accept the remains of the decedent, \(2\) inter or otherwise dispose of the remains of the decedent, or \(3\) complete the arrangements for the final disposition of the remains until such time as the funeral director or embalmer receives an order from the Probate Court or other written agreement signed by the parties in the dispute that decides the final disposition of the remains. If the funeral director or embalmer retains the remains for final disposition while the parties are in disagreement, the funeral director or embalmer may embalm or refrigerate and shelter the body, or both, in order to preserve the body while awaiting the final decision of the Probate Court and may add the cost of embalming and refrigeration and sheltering to the final disposition costs. If a funeral director or embalmer initiates a petition under this section, the funeral director or embalmer may add the legal fees and the court costs](#)

associated with the petition to the cost of final disposition. The provisions of this section shall not be construed to require or to impose a duty upon a funeral director or embalmer to bring a petition under this section. Neither a funeral director nor an embalmer shall be held criminally or civilly liable for choosing not to bring a petition under this section.

(k) Any person signing a funeral service agreement, cremation authorization form, or any other authorization for final disposition of remains shall be deemed to warrant the truthfulness of any facts set forth in such documents, including the identity of the decedent whose remains are to be buried, cremated, or otherwise disposed of, and the authority of such person to order such disposition. A funeral director or embalmer may rely on such funeral service agreement, cremation authorization form or any other authorization for final disposition and may carry out the instructions of the person or persons whom the funeral director or embalmer reasonably believes holds the right of final disposition of remains. A funeral director or embalmer shall have no responsibility to contact or to independently investigate the existence of any next-of-kin or relative of the decedent. If there is more than one person in a class with final disposition of remains rights who are equal in priority, the funeral director or embalmer may rely on and act according to the instructions of the first such person in the class to make funeral and final disposition of remains arrangements, provided no person in such class has submitted written notice of his or her objections to the funeral director or embalmer and such director or embalmer does not otherwise have knowledge of any objection by the other members of such class.

(l) No funeral director or embalmer who relies in good faith upon the instructions of a person claiming the final right of disposition of remains shall be subject to criminal liability or disciplinary action for carrying out the final disposition of the remains in accordance with the person's instructions and in any civil action brought against such funeral director or embalmer for negligence relating to such disposition, such funeral director or embalmer shall be presumed to have acted reasonably.

[(j)] (m) This section shall not (1) apply to the disposition of the body of a deceased person under the provisions of sections 19a-270 and 54-102, (2) affect the powers and duties of the Chief Medical Examiner under the provisions of sections 19a-406 to 19a-408, inclusive, or (3) affect the making of anatomical gifts under the provisions of sections 14-42 and 19a-289 to 19a-289v, inclusive.

Sec. 2. (NEW) (*Effective July 1, 2018*) The disposition directions and funeral prearrangements that are contained in a funeral service contract, as defined in section 42-200 of the general statutes, shall not be subject to cancellation or substantial revision by the person or persons with the right of disposition following the death of the decedent unless (1) any financial resources set aside to fund the funeral service contract are insufficient under the terms of the funeral service contract to carry out the

disposition directions and funeral prearrangements contained in such contract, and (2) the cancellation or substantial revision of the disposition directions or funeral prearrangements contained in a funeral service contract has been approved by a Probate Court.