



General Assembly

January Session, 2021

Proposed Bill No. 6183

LCO No. 2095



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. DATHAN, 142nd Dist.

REP. MESKERS, 150th Dist.

AN ACT CONCERNING THE CREDIT FOR INCOME TAXES PAID TO OTHER STATES.

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

1 That, for the taxable year commencing January 1, 2020, the
2 Department of Revenue Services shall not disallow a credit claimed by
3 a resident or part-year resident of this state pursuant to the provisions
4 of section 12-704 of the general statutes solely because such resident or
5 part-year resident was working from home in the state due to the
6 COVID-19 pandemic.

Statement of Purpose:

To prohibit the Department of Revenue Services from disallowing a credit claimed by a resident or part-year resident of this state pursuant to the provisions of section 12-704 of the general statutes solely because such resident or part-year resident was working from home in the state due to the COVID-19 pandemic.