



General Assembly

January Session, 2025

Proposed Bill No. 5153

LCO No. 1449



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. DOUCETTE, 13th Dist.

**AN ACT ESTABLISHING A CAPITAL GAINS SURCHARGE AND
CONCERNING THE USE OF THE REVENUE GENERATED FROM
SUCH SURCHARGE.**

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

- 1 That the general statutes be amended to (1) establish a surcharge of
- 2 two per cent on the net gain from the sale or exchange of capital assets
- 3 on a taxpayer whose Connecticut adjusted gross income is equal to or
- 4 greater than the threshold amount specified in section 12-700 of the
- 5 general statutes for imposition of the highest marginal rate on such
- 6 taxpayer, and (2) require the revenue from such surcharge be deposited
- 7 in the Early Childhood Education Fund established under section 10-
- 8 511 of the general statutes.

Statement of Purpose:

To establish a capital gains surcharge on certain taxpayers, to be
deposited in the Early Childhood Education Fund.