



General Assembly

February Session, 2026

Proposed Bill No. 5139

LCO No. 939



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. DOUCETTE, 13th Dist.
REP. BIGGINS, 11th Dist.
REP. BROWN, 56th Dist.
REP. BROWN M., 127th Dist.
REP. CHAFEE, 33rd Dist.
REP. DEMICCO, 21st Dist.
REP. ELLIOTT, 88th Dist.
REP. FARRAR, 20th Dist.
REP. FORTIER, 79th Dist.
REP. GAUTHIER, 38th Dist.
REP. GILCHREST, 18th Dist.
REP. GODFREY, 110th Dist.
REP. GUCKER, 138th Dist.
REP. HEFFERNAN, 115th Dist.
REP. JOHNSON, 49th Dist.
REP. KAVROS DEGRAW, 17th Dist.
REP. KEITT, 134th Dist.

REP. KHAN, 5th Dist.
REP. LEMAR, 96th Dist.
REP. LUXENBERG, 12th Dist.
REP. MARTINEZ, 22nd Dist.
REP. MENAPACE, 37th Dist.
REP. MCGEE T., 116th Dist.
REP. MORRIN BELLO, 28th Dist.
REP. NOLAN, 39th Dist.
REP. PARIS, 145th Dist.
REP. ROCHELLE, 104th Dist.
REP. SHAKE, 120th Dist.
REP. SHANNON, 117th Dist.
REP. SIMMS, 140th Dist.
SEN. SLAP, 5th Dist.
REP. SWEET, 91st Dist.
REP. TURCO, 27th Dist.
REP. WINTER, 94th Dist.

AN ACT ESTABLISHING AN ESTATE TAX RECAPTURE FOR CERTAIN ESTATES AND AN ALTERNATIVE MINIMUM ESTATE TAX.

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

- 1 That title 12 of the general statutes be amended to establish (1) an
- 2 estate tax recapture for estates that exceed the fifteen-million-dollar

- 3 limit on estate tax liability, and (2) an alternative minimum estate tax to
4 prevent the effective net tax rate from falling below two per cent.

Statement of Purpose:

To establish (1) an estate tax recapture for certain estates, and (2) an alternative minimum estate tax to prevent the effective net tax rate from falling below two per cent.