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Succession and Transfer Taxes**Sec. 12-349-1. Payments under retirement or pension plan, trust or contract**

(a) Payments under a retirement or pension plan, trust or contract to the beneficiary of a decedent, which payments are subject to tax under chapter 216 of the Connecticut General Statutes, may be made without the consent of the commissioner of revenue services for a period expiring nine months after the date of death of the decedent, provided payments under the plan, trust or contract are, by its terms, payable periodically as an annuity for the life of the beneficiary or for a term of not less than three years. Such payments may not be made after the expiration of such nine-month period unless and until a consent to transfer, duly signed by such commissioner, or a fiduciary's certificate of appointment by the court of probate has been received by the payor of such payments.

(b) The making of payments which are in contravention of the provisions of subsection (a) of this section shall subject the payor to the sanctions imposed under section 12-382 of the Connecticut General Statutes.

(Effective December 19, 1984)